

PUBLIC DISCLOSURE STATEMENT

ALCHEMY SODAS

ORGANISATION CERTIFICATION FY2022-23



Climate Active Public Disclosure Statement







| NAME OF CERTIFIED ENTITY | Alchemy Sodas Pty Ltd t/a Alchemy Cordial Company |
|--------------------------------|---|
| REPORTING PERIOD | 1 July 2022 – 30 June 2023 Arrears report |
| 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. |



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



1.CERTIFICATION SUMMARY

| TOTAL EMISSIONS OFFSET | 368.03 tCO ₂ -e |
|------------------------|---|
| OFFSETS USED | 100% VCUs |
| RENEWABLE ELECTRICITY | 18.8% |
| CARBON ACCOUNT | Prepared by: Atif Mansoor - NettZero Pty Ltd |
| TECHNICAL ASSESSMENT | Next technical assessment due: N/A |
| THIRD PARTY VALIDATION | Type 1 15/11/2023 Katherine Simmons – KREA Consulting |

Contents

| 1. | Certification summary | 3 |
|-------|--|-----------|
| 2. | Carbon neutral information | 4 |
| 3. | Emissions boundary | 5 |
| 4. | Emissions reductions | . 7 |
| 5. | Emissions summary | 9 |
| 6. | Carbon offsets | 11 |
| 7. Re | newable Energy Certificate (REC) Summary | 14 |
| Арре | ndix A: Additional Information | 15 |
| Арре | ndix B: Electricity summary | 16 |
| Арре | ndix C: Inside emissions boundary | <u>20</u> |
| Appe | ndix D: Outside emissions boundary | 21 |
| | | |



2. CARBON NEUTRAL INFORMATION

Description of certification

The inventory has been prepared for the Financial year from 01 July 2022 to 30 June 2023

The organization is classed as a small organization.

Organisation Description

This certification covers the business operations of Alchemy Sodas Pty Ltd, t/a Alchemy Cordial Company ABN: 90 069 315 984 which will be offset and certified. This includes the following facilities and offices:

• Unit 1, 34 Enterprise Street, Cleveland, QLD 4163

The emissions from all types of products manufactured by Alchemy Cordial Company and their distribution are not included in the certification boundary.

All calculation methods used in collecting data, calculating emissions, and preparing the carbon account are adhering to the following standards:

- Climate Active Standard for Organizations
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).



3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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

- Stationary energy and fuels •
- Electricity • •
- Accommodation Cleaning and chemicals
- •
- Food •
- ICT services and equipment
- Professional services
- Office equipment and • supplies
- Refrigerants •
- Transport (air) •
- Transport (land and sea)
- Waste •
- Water •

Non-quantified

•

- Carbon neutral products and • services
 - Postage, Courier & Freight

Outside emission boundary

Excluded

N/A

Optionally included

N/A



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Starting as a humble market stall selling hand made cordials in 1997, Alchemy has grown to become a specialist manufacturer and marketer of natural beverage concentrates supplied to cafes across Australia and around the world. We are obsessed with flavour and with delivering value to our customers, and we are also very committed to ensuring that we make the world a little better as we go about business. We believe that we work and live in paradise and so decided to undergo the Climate Active program to benchmark our impact, create a plan for further reduction, to offset our current carbon footprint and to direct our offsets to India where so much of our product inspiration comes from.

Keeping in line with our commitment to sustainability, Alchemy Sodas will focus on reducing emissions by 30% from the FY22/23 base year over the next 10 years. This represents an average of 3% emissions reductions each year.

Electricity

- 1) June 2030 Purchase up to 50% renewable electricity for all Project One premises (Scope 2 and 3 emissions)
- June 2024 Engage with staff to reduce electricity emissions in the office spaces by raising awareness around switching off office equipment as well as lighting out of hours and when not in use (Scope 2 and 3 emissions)
- 3) By June 2030: Engaging with the landlord and carrying out a feasibility study on installing solar panels on the large roof area above the ware house facility (Scope 2 & 3 Emissions)
- 4) By June 2025 : Completing a lighting upgrade and replacing all all T8 and T5 flouroes with L.E.Ds to reduce Scope 2 emissions on site (Scope 2 and 3 emissions)

Gas

1) By June 2033: Phasing out the gas forklifts and switching to electric forklifts directly reducing the LPG gas based emissions (Scope 1 and 3 emissions)

Waste

- 1) By June 2025 : Engage with the waste contractor to weigh the bins upon collection for more accurate data surrounding waste (Scope 3 Emissions)
- By June 2025 Keep an accurate record of office waste, there will be a conscious effort to reduce the waste to landfill rates and encourage recycling in the workspace (Scope 3 Emissions)
- 3) By June 2025 Encourage staff to use reusable cutlery/ keep cups (Scope 3 Emissions)
- By June 2025 Reduce waste to landfill by re-using packaging where possible and improving the recycling rates (Scope 3 Emissions)

Water

- 1) By June 2027: Installing push button taps/ sensors on the bathroom taps to reduce excess water wasted during handwashing (Scope 3 Emissions)
- 2) By June 2028: Assessing feasibility of installing a water submeter to accurately monitor water usage for the premises

Transport (Land and Air)

- 1) By June 2027 Encourage the use of virtual teams meetings where possible to minimise emissions from land and air travel (Scope 1 and 3 emissions)
- 2) By June 2027 Reduce reliance on private cars for commuting, set up travel cards for public transport for office use (Scope 1 and 3 emissions)
- By June 2033 Conduct feasibility to switch to electric vehicles for fleet car usage (Scope 1 and 3 emissions) Noting, we have already replaced one directors petrol powered vehicle with Electric powered vehicle (35,000 km per annum no longer petrol powered)



Professional Services

1) By June 2023 - 33 – Create a preference for purchasing Climate Active carbon neutral certified products and services for corporate events and lunches/ dinners (Scope 3 emissions)

Office Equipment and Supplies

1) By June 2027 –Work towards a paperless office minimising paper use and waste (Scope 3 emissions)

Accommodation

1) By June 2028 – Review hotel accommodations and choose locations with responsible sustainable practices. Minimise where possible (Scope 3 emissions)

General

1) June 2023 -33 – Improve on existing good practices to reduce all Scope 1 and 3 emissions.



5. EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year | |
|-----------------------|---------|--|---|
| | | Total tCO ₂ -e (without uplift) | Total tCO ₂ -e (with uplift) |
| Base Year/ Year 1: | 2022-23 | 350.7 | 369 |

Significant changes in emissions

N/A

| Emission source name | Previous year emissions (t CO ₂ -e) | Current year emissions (t CO ₂ -e) | Detailed reason for change |
|----------------------|--|---|-------------------------------|
| N/A | | | |

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

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



Emissions summary

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

| Emission category | Sum of Scope 1 (t CO2-e) | Sum of Scope 2 (t CO2-e) | Sum of Scope 3 (t CO2-e) | Sum of Total Emissions (t CO2-e) |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|
| Accommodation and facilities | 0.00 | 0.00 | 0.83 | 0.83 |
| Cleaning and chemicals | 0.00 | 0.00 | 0.57 | 0.57 |
| Electricity | 0.00 | 87.12 | 11.53 | 98.65 |
| Food | 0.00 | 0.00 | 0.00 | 0.00 |
| ICT services and equipment | 0.00 | 0.00 | 0.84 | 0.84 |
| Professional services | 0.00 | 0.00 | 0.67 | 0.67 |
| Refrigerants | 0.15 | 0.00 | 0.00 | 0.15 |
| Stationary energy (gaseous fuels) | 0.00 | 0.00 | 0.00 | 0.00 |
| Stationary energy (liquid fuels) | 14.91 | 0.00 | 4.97 | 19.88 |
| Stationary energy (solid fuels) | 0.00 | 0.00 | 0.00 | 0.00 |
| Transport (air) | 0.00 | 0.00 | 19.59 | 19.59 |
| Transport (land and sea) | 12.45 | 0.00 | 30.41 | 42.85 |
| Waste | 0.00 | 0.00 | 163.71 | 163.71 |
| Water | 0.00 | 0.00 | 1.34 | 1.34 |
| Working from home | 0.00 | 0.00 | 0.44 | 0.44 |
| Office equipment and supplies | 0.00 | 0.00 | 0.99 | 0.99 |
| Total | 27.50 | 87.12 | 235.89 | 350.51 |

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 ₂ -е |
|---|---------------------|
| Mandatory 5% uplift for small organisations | 17.525 |
| Total of all uplift factors | 17.525 |
| Total emissions footprint to offset (total emissions from summary table + total of all uplift factors) | 368.03 |



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 369 t CO₂-e. The total number of eligible offsets used in this report is 369. Of the total eligible offsets used, 0 were previously banked and 369 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Bundled Solar Photovoltaic Project by ACME

The proposed project activity is a step towards supporting the implementation and installation of grid connected renewable solar energy power plants in India. The implementation of project activity ensures energy security, diversification of the grid generation mix and sustainable growth of the electricity generation sector in India. The main goal of project activity is to implement renewable energy projects in the country and the significant importance of revenues from sale of Verified Carbon Units (VCUs) to achieve this goal forms the basis of the implementation of this project activity. The project activity is a voluntary action and each SPV will be the Project Proponent for their project activity.

Pavagada Solar Renewable Power Project by Greenko Group Project

The project activity involves the installation of solar project. The total installed capacity of the project is 90 MW Solar project located at Karnataka state in India. The project is a bundled project activity by Greenko Group and the project is promoted by SEI Suryashakti Power Private Limited.

The Project activity is a new facility (Greenfield) and the electricity generated by the project will be exported to the Indian electricity grid. The project will therefore displace an equivalent amount of electricity which would have otherwise been generated by fossil fuel dominant electricity grid. The Project Proponent plans to avail the VCS benefits for the project.

In the Pre- project scenario the entire electricity, delivered to the grid by the project activity, would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources.

The project shall result in replacing anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 159,816 tCO2e per year, thereon displacing 165,564 MWh/year amount of electricity from the gird over the 10 years crediting period.



AES Saurashtra Windfarms Project

M/s AES Saurashtra Windfarms Private Ltd. (ASW) has developed a 39.2 MW wind farm in the state of Gujarat in India. The project activity involves development, supply, commissioning and operation of 49 Wind Turbine Generators (WTGs) of rated capacity 800 kW each. The make of the machines used in the wind farm is Enercon E-53. The project activity will produce electricity which shall be supplied to the state electricity utility in the state of Gujarat. The project activity will assist in promoting sustainable development of the region by providing clean energy to the state electricity grid.



Eligible offsets retirement summary

| 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 (%) |
|---|----------------------------|----------|--------------|---|--------------------------------|---------------------|--|---|--|--|----------------------------|
| Bundled Solar Photovoltaic Project by ACME Project | VCU | Verra | 17/11/2023 | <u>11045-273838100-</u> <u>273838249-VCS-VCU-997-</u> <u>VER-IN-1-1753-01022020-</u> <u>31122020-0</u> | 1/02/2020 to 31/12/2020 | | 150 | 0 | 0 | 150 | 40.65% |
| Pavagada Solar Renewable Power Project by Greenko Group | VCU | Verra | 17/11/2023 | <u>10745-246101615-</u> 246101724-VCS-VCU-997- VER-IN-1-1791-01012020- 31122020-0 | 1/01/2020 to 31/12/2020 | | 110 | 0 | 0 | 110 | 29.81% |
| AES Saurashtra Windfarms | VCU | Verra | 17/11/2023 | <u>14581-610500820-</u> 610500928-VCS-VCU-208- VER-IN-1-1039-01012021- 06062021-0 | 01/01/2021 to 06/06/2021 | - | 109 | 0 | 0 | 109 | 29.54% |
| | | | | | | То | tal eligible offs | ets retired and us | ed for this report | 369 | |
| Total eligible offsets retired this report and banked for use in future reports | | | | | | | | | | | |
| Type of off | set units | | | Eligible quantity (| used for this | reporting | period) | Percentage of | total | | |
| Verified Ca | rbon Units (| VCUs) | | 369 | d Carbon Units (VCUs) 369 100% | | | | | | |



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

0

1. Large-scale Generation certificates (LGCs)*

* 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) |
|-----------------------------------|---------------------|-----------------------|-------------|----------------|--------------------|------------------------------|--------------------|-------------|----------------|
| N/A | | | | | | | | | |
| Total LGCs surrendere | d this report | and used in | this report | | | | | | 0 |



APPENDIX A: ADDITIONAL INFORMATION

N/A.

| Additional of | Additional offsets retired for purposes other than Climate Active carbon neutral certification | | | | | | | | | |
|------------------------|--|----------|-----------------|---|---------|---|--------------------------|--|--|--|
| Project description | Type of offset units | Registry | Date retired | Serial number (and hyperlink to registry transaction record) | Vintage | Eligible Quantity (tCO ₂ -e) | Purpose of retirement | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |



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 | Activity Data (kWh) | Emissions (kg CO ₂ -e) | Renewable percentage of total |
|--|---------------------|--------------------------------------|-------------------------------------|
| | | | |
| Behind the meter consumption of electricity generated | 0 | 0 | 0% |
| Total non-grid electricity | 0 | 0 | 0% |
| LGC Purchased and retired (kWh) (including PPAs) | 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) | 23,916 | 0 | 19% |
| Residual Electricity | 103,296 | 98,648 | 0% |
| Total renewable electricity (grid + non grid) | 23,916 | 0 | 19% |
| Total grid electricity | 127,212 | 98,648 | 19% |
| Total electricity (grid + non grid) | 127,212 | 98,648 | 19% |
| Percentage of residual electricity consumption under operational control | 100% | , | |
| Residual electricity consumption under operational control | 103,296 | 98,648 | |
| Scope 2 | 91,223 | 87,118 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 12,074 | 11,530 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 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 CO ₂ -e) | 87.12 |
| Residual scope 3 emissions (t CO ₂ -e) | 11.53 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 87.12 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 11.53 |
| Total emissions liability (t CO ₂ -e) | 98.65 |
| Firmer and the transmitter Development in the shore to the shore t | |

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



| Location-based approach | Activity Data (kWh) total | a)) | | | 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 | 100% | (kWh) | Scope 2 Emissions (kg CO2- e) | Scope 3 Emissions (kg CO2- e) | (kWh) | Scope 3 Emissions (kg CO2- e) | |
| NSW | 0 | 0 | 0 | 0 | 0 | 0 | |
| SA | 0 | 0 | 0 | 0 | 0 | 0 | |
| VIC | 0 | 0 | 0 | 0 | 0 | 0 | |
| QLD | 0 | 0 | 0 | 0 | 0 | 0 | |
| NT | 127,212 | 127,212 | 92,865 | 19,082 | 0 | 0 | |
| WA | 0 | 0 | 0 | 0 | 0 | 0 | |
| TAS | 0 | 0 | 0 | 0 | 0 | 0 | |
| Grid electricity (scope 2 and 3) | 0 | 0 | 0 | 0 | 0 | 0 | |
| ACT | 127,212 | 127,212 | 92,865 | 19,082 | 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) | 127,212 | | | | | | |

| Residual scope 2 emissions (t CO ₂ -e) | 92.86 |
|---|--------|
| Residual scope 3 emissions (t CO ² -e) | 19.08 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 92.86 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 19.08 |
| Total emissions liability | 111.95 |



Operations in Climate Active buildings and precincts

| Operations in Climate Active buildings and precincts | Electricity consumed in Climate Active certified building/precinct (kWh) | Emissions (kg CO₂-e) | | |
|---|--|-------------------------|--|--|
| N/A | 0 | 0 | | |
| Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table. | | | | |

Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used | Electricity claimed from Climate Active electricity products (kWh) | Emissions (kg CO₂-e) | | |
|---|--|-------------------------|--|--|
| N/A | 0 | 0 | | |
| Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table. | | | | |



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 <u>one</u> 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. <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. <u>Maintenance</u> Initial emissions non-quantified but repairs and replacements quantified.

| Relevant non-quantified emission sources | Justification reason | | |
|--|----------------------|--|--|
| Postage, Courier & Freight | Immaterial | | |
| Carbon Neutral Products and Services | Immaterial | | |

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. <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.
- 2. <u>Influence</u> 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. Stakeholders 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.



Excluded emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|-------------|-------------|-------------|--------------|-------------|--|
| N/A | Y / N | Y / N | Y / N | Y / N | Y / N | Size: Influence: Risk: Stakeholders: Outsourcing:. |







An Australian Government Initiative