



PUBLIC DISCLOSURE STATEMENT

AESOP

ORGANISATION CERTIFICATION
CY2022


Australian Government
Climate Active
Public Disclosure Statement

Aēsop®



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Emeis Holdings TA Aesop
REPORTING PERIOD	Calendar year 1 January 2022 – 31 December 2022 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Name of signatory: Catherine O'Dea Position of signatory: General Manager, Sustainability Strategy & Growth Date</p>



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

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Version March 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,856 tCO ₂ -e
OFFSETS USED	31% ACCUs 69% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: South Pole
TECHNICAL ASSESSMENT	Next technical assessment due for CY2024 reporting period

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2. CARBON NEUTRAL INFORMATION

Description of certification

The emission inventory in this public disclosure summary covering the 1 January 2022 to 31 December 2022 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations. The boundary has been defined based on an operational control approach. This certification covers the Australian business operations of Emeis Cosmetics Pty Ltd (ABN: 56 007 409 001) and Aesop Retail Pty Ltd (ABN:83 104 829 576), under Emeis Holdings (ABN:81 097 023 544). Previously the emission attributed to Aesop New Zealand Limited (NZBN: 9429042203629) were included and offset however due to changes with Climate Active reporting these optional emissions are no longer included.

The following locations and facilities are included in the emissions boundary:

- All retail stores and counters in Australia
- Sydney and Melbourne Offices
- Melbourne 3PL warehouse
- Digital dispatch

Our emissions inventory incorporates the seven greenhouse gases listed under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

This inventory presents them as carbon dioxide equivalents (CO₂e) and classifies scope 1, 2, and 3 emissions where applicable.

Organisation description

Aesop was established in Melbourne in 1987. Aesop provides customers with a range of high-quality products across skin, body, and hair care, as well as fragrance and accessories. Our products are available online on the Aesop website, at Aesop signature stores in many major cities, department store counters and in multi-brand shared spaces, both physical stores and online, around the world.

Emeis Holdings Pty Ltd is an Australian incorporated company and is the sole shareholder of all entities within the Aesop group. As of May 2022, the Aesop group consisted of 27 entities which are incorporated in Australia, New Zealand, Hong Kong, Macau, Singapore, Taiwan, Korea, Malaysia, Japan, the United Kingdom, France, the Netherlands, Belgium, Italy, Germany, Austria, Switzerland, Norway, Sweden, Denmark, the United States of America, Canada and Brazil.

Dual Head Offices are located in Melbourne Australia and London, United Kingdom. We also have regional offices in Japan, Korea, Hong Kong, the United States of America and France. These offices support our online and retail operations through several Product and Design, Marketing, Finance, Supply Chain, Research and Development, Sustainability, Digital and IT teams.

Overall there are:

- 268 signature retail stores
- 98 department store counters

The ultimate parent company of Emeis Holdings Pty Ltd (and consequently, the Aesop group) during the 2022 reporting period was Natura &Co Holding SA (holding company for the Natura &Co group) which is a Brazilian incorporated company listed on the New York Stock Exchange and Brazil Stock Exchange (B3).

The following subsidiaries are also included within this certification:

Legal entity name	ABN	CAN
Emeis Cosmetics Pty Ltd	56 007 409 001	007 409 001
Aesop Retail Pty Ltd	83 104 829 576	104 829 576

*Please note that on 30 August 2023 Aesop was acquired by the L'Oreal Group and the new ultimate parent company of Emeis Holdings Pty Ltd (and subsequently the Aesop group) is now L'Oréal S.A.

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
Digital Marketing
Electricity
Food
Horticulture and Agriculture
ICT services and equipment
Office equipment & supplies
Postage, courier and freight
Professional Services
Refrigerants
Stationary Energy (gaseous fuels)
Transport (Air)
Transport (Land and Sea)
Waste
Water

Non-quantified

Warehouse forklift diesel

Outside emission boundary

Excluded

Manufacturing
Investments
Global freight (outside ANZ)
Company vehicles from outsourced warehouses

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Our emissions reduction strategy is guided by our historical approach to tread as lightly as possible with an unwavering commitment to excellence and sustainability across ideas and formulas. We actively seek to understand social, economic and environmental risks and impacts, to deliver a holistic approach with our long-term partners.

In 2019, as part of Natura & Co (the “Group”), Aesop committed to reaching Net Zero emissions by 2030 and to setting a science based reduction target, aligned with a 1.5-degree Celsius warming scenario. In June 2023 the Science Based Targets Initiative (SBTi) validated Natura’s application for a long term 2050 Net Zero Target that is based upon reducing emissions by 90% and then using only carbon removal for 10% of residual emissions. They also approved a 1.5 Degrees aligned 2030 target which included Aesop within its scope. This was to achieve a 42% absolute reduction in carbon emissions across Scopes, 1, 2 and 3 for the Natura Group by 2030.

We have been working internally to develop a comprehensive internal climate action plan for Aesop, mapping out our emissions reduction pathway for the transition to Net Zero emissions and to realising the science based targets for our Scope 1, 2 and 3 emissions. Based upon modelling and feasibility analysis, we have identified the reduction initiatives we will pursue in our operations and supply chain, assessing the relative impact they will have and the investment they require.

The measures we have identified in order to reduce our emissions across all scopes are listed below. These will be developed further over time:

Scope 1 and 2 Emissions

Installation of smart meters in select retail and office locations in order to better understand our energy consumption and the drivers of consumption and scope for efficiencies

Identification and implementation of most efficient HVAC solutions to minimize consumption to be rolled out to all new stores

Additions of awnings in locations with large facades to reduce need for use of air conditioning

LED/Smart lighting systems and development of guidance for staff around hours of operation

Purchasing green energy creates demand for renewable energy and a future free from fossil fuels. To help create this sustainable future we have increased our renewable energy consumption in ANZ from 46% in 2019 to 100% in 2022, through the purchase of LGCs.

Scope 3 Emissions

1. **Sourcing our ingredients more sustainably** Sourcing the ingredients in our formulations accounts for 11% of our Scope 3 emissions. We are innovating to further reduce the carbon footprint of our raw materials, seeking to support and deploy next-generation biosurfactants, reducing surfactant

use in our formulations where possible and supporting our essential-oil suppliers to adopt regenerative agriculture techniques.

2. **Engaging our suppliers in our low-carbon mission** We are working with our suppliers to understand where they are on their own decarbonisation journeys and to encourage them to develop their own carbon reduction strategies. Going forwards our plan is to prioritise, where possible, working with suppliers with existing science-based emission reduction targets or who have committed to setting one. In 2022, we developed new sustainability criteria for the procurement of major suppliers.
3. **Transitioning our manufacturing portfolio:** As our business has expanded globally, so has our manufacturing portfolio evolved. By making sure we build capacity for regional manufacturing, we can drive down emissions from freight. We plan to scale up work with our French manufacturing partner to meet a greater share of customer demand in our European and North American regions to reduce emissions from freight and electricity usage. We are also working with our Australian contract manufacturers to identify opportunities for renewable energy.
4. **Driving toward cleaner logistics** Reductions will come from optimising routes, improving supply chain management, reducing reliance on air freight, selecting logistics partners with carbon reduction strategies in place, and transitioning to low-carbon modes of transport wherever possible. In 2022 this approach already started to deliver results with our first overall reduction in freight emissions (- 24%) from the year before
5. **Reducing our travel footprint** We have worked with our corporate travel provider, Travelperk to analyze our travel data and identify both the factors and trends that are driving our emissions and the most effective interventions we can deploy to reduce our footprint. We are using this analysis to develop a new lower carbon travel policy which prioritises reducing flights, encourages booking of most efficient airlines, prioritises train over plane where possible and tracks and reports data on quarterly basis to drive good behaviors.
6. **Aesop packaging** is made using four main materials—glass, plastic paper, and metal— each of which creates carbon emissions throughout its lifecycle. We will fulfil our net zero ambitions by continuing to deliver against our packaging roadmap which prioritises increasing use of recycled content in our products, aims to achieve 100% recyclable, reusable or compostable packaging by 2030 whilst at the same time delivering improvements in lightweighting. Progress is good. In 2022, we exceeded our target for 50% of the plastic used in our plastic packaging to come from recycled content by 2030 but we are now focused on developing and scaling refill solutions for our largest volume products
7. **Takeback** Today's products will not deliver tomorrow's lowcarbon world. In particular, the systems we use to deliver products to our customers must keep evolving. In 2022, we increased the number of markets that provide Rinse and Return, making recycling easier for our customers living in regions typically lacking this type of infrastructure.

We have already seen success from using carbon budgets in key emissive activities such as our freight and logistics, where putting in place better supply chain management techniques has enabled us to reduce our reliance on air freight with freight emissions reducing by 25 % in 2022.

To support our emission reduction goals we have invested in new digital carbon accounting software that has enabled us to improve the accuracy and granularity of our emissions data and which will, over the next 12 -18 months, allow us to start to track and manage our emissions in closer to real time.

Emissions reduction actions

The area in which we have made the most progress in 2022 was reducing emissions from upstream transport and freight. To drive the reductions we introduced a carbon budget for air freight (tied to our short term SBT). To ensure that we met the reductions the budget was intended to drive we introduced a new air freight approval process and improved our supply chain management to reduce reliance upon air freight as well as optimizing sea freight routes. This helped us to deliver a 25% freight emissions reduction compared to 2021.

We also took steps to better understand our travel emissions and the trends driving them. Partnering with our travel partner Travelperk, we provided them with our travel data for the last three years and they developed a bespoke dashboard which allowed us to analyze the key trends in terms of journeys and mode/class of travel and then to understand a suite of interventions we could take to drive lower carbon travel choices.

As a result of this work we have implemented some key recommendations in 2023 around encouraging the shift to more efficient airlines and swapping to rail on shorter haul trips. We are working on further updating our low carbon travel policy to implement other recommendations

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2018	5,048	5,048
Year 1:	2019	5,548	5,548
Year 2:	2020	3,227	3,227
Year 3:	2021	3,577	3,577
Year 4:	2022	3,856	3,856

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Road Freight (Average HGV)	378.45	638.88	Increase in production and sales resulted in an increase in freight of raw materials to production site and increased domestic road transportation
Long business class flights (>3,700km)	4.57	492.00	Long haul flights increased due to a reduction of international covid restrictions.

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

South Pole was used as the consultancy to help prepare the inventory and public disclosure statement.

Emissions summary

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

Emission category	Scope 1 (t CO2-e)	Scope 2 (t CO2-e)	Scope 3 (t CO2-e)	Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	12.44	12.44
Cleaning and Chemicals	0.00	0.00	61.72	61.72
Construction Materials and Services	0.00	0.00	14.30	14.30
Digital Marketing	0.00	0.00	127.49	127.49
Electricity (market-based)	0.00	0.00	0.00	0.00
Food	0.00	0.00	90.15	90.15
Horticulture and Agriculture	0.00	0.00	6.64	6.64
ICT services and equipment	0.00	0.00	481.60	481.60
Office equipment & supplies	0.00	0.00	317.84	317.84
Postage, courier and freight	0.00	0.00	1064.17	1064.17
Professional Services	0.00	0.00	315.05	315.05
Refrigerants	12.53	0.00	0.00	12.53
Stationary Energy (gaseous fuels)	11.32	0.00	0.88	12.20
Transport (Air)	0.00	0.00	809.25	809.25
Transport (Land and Sea)	0.00	0.00	290.60	290.60
Waste	0.00	0.00	217.81	217.81
Water	0.00	0.00	6.16	6.16
Working from home	0.00	0.00	15.60	15.60
Total	23.85	0.00	3831.69	3855.54

Uplift factors

NA

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 3,856 t CO₂-e. The total number of eligible offsets used in this report is 3,856. Of the total eligible offsets used, 2,650 were previously banked and 1,206 were newly purchased and retired.

Co-benefits

Following on from reduction activities, any subsequent emissions impact is offset through two certified projects that deliver social, environmental and economic benefits to our communities. These projects have been selected for their alignment to Aesop's values and vintage.

Co-benefits of offsetting projects supported by Aesop are outlined below.

Project 1: Kariba Forest Project, Zimbabwe

Since its launch in 2011, the Kariba project, located in northern Zimbabwe near the Zambia border, has protected nearly 785,000 hectares from deforestation and land degradation, preventing more than 18 million tonnes of carbon dioxide emissions being released into the atmosphere. The project supports vulnerable and endangered species by connecting National Parks in the region. In addition to biodiversity benefits, the project supports regional sustainable development and the independence and wellbeing of local communities.

As part of this project Aesop supports the Chikova School Garden project in Northern Zimbabwe. The project aims to improve food security and provide an alternative economic income for the community. Vegetables grown in the garden are taken home by teachers and students, with surplus vegetables are sold at the local market. Our support of the project since 2017 has afforded us the honour of seeing this project develop overtime. At the end of 2019 we begun working with the in-country project team to improve water security. After exhaustive geotechnical investigations failing to find water it was decided in consultation with the community that water tanks and guttering would be installed.

Project 2: Aak Puul Ngantam Savanna Burning

This project employs the knowledge of Traditional Custodians from the Wik and Kugu communities who work to care for country through cultural burning practices. The revenue from carbon credits has also funded the installation of two cell towers to increase connectivity in the region, improving the safety of rangers as they undertake activities on country.

Over 387,000 hectares of habitat protected for native Australian land and marine wildlife, with fire-dependent ecosystems supported and feral animals controlled

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 (%)
Kariba REDD+ Project	VCU	Verra	29 April 2021	5849-264238946-264240648-VCU-006-APX-ZW-14-902-01012014-30062014-1	2014		1,703	350	0	1,353	35%
Kariba F REDD+ Project	VCU	Verra	29 April 2021	5346-227356190-227357486-VCU-006-APX-ZW-14-902-01012014-30062014-1	2014		1,297	0	0	1,297	34%
Savanna Burning Investment Ready Project - Cape York Pilot Aurukun	KACCU	ANREU	18 September 2023	8,328,181,455 – 8,328,182,660	2020-2021		1,206	0	0	1,206	31%
Total eligible offsets retired and used for this report										3,856	
Total eligible offsets retired this report and banked for use in future reports									0		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	1,206	31%
Verified Carbon Units (VCUs)	2,650	69%

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)* 355

* 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)
Shoreline Coffs Harbour - Solar w/ SGU - NSW	NSW	LGC	REC Registry	25/10/2023	SRPXNSA2	000002552-SRPXNSA2-2023-0000001 - 000002552-SRPXNSA2-2023-0000151	2023	Solar	151
Newbridge Solar Plant - VIC	VIC	LGC	REC Registry	25/10/2023	SRPVVCC8	000023513-SRPVVCC8-2023-0000172 - 000023513-SRPVVCC8-2023- 0000357	2023	Solar	186
Good News Lutheran College VIC - Solar	VIC	LGC	REC Registry	25/10/2023	SRPVVC86	000002552-SRPVVC86-2023-0000143 - 000002552-SRPVVC86-2023-0000157	2023	Solar	15
St Paul's Warragul Solar - VIC	VIC	LGC	REC Registry	25/10/2023	SRPVVC79	000002552-SRPVVC79-2023-0000031 - 000002552-SRPVVC79-2023-0000033	2023	Solar	3
Total LGCs surrendered this report and used in this report									355

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	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	355,000	0	34%
GreenPower	549,267	0	53%
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)	7,311	0	1%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	1,838	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	191,052	0	18%
Residual Electricity	-69,649	-66,515	0%
Total renewable electricity (grid + non grid)	1,104,469	0	107%
Total grid electricity	1,034,819	0	107%
Total electricity (grid + non grid)	1,034,819	0	107%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-69,649	-66,515	
Scope 2	-61,509	-58,741	
Scope 3 (includes T&D emissions from consumption under operational control)	-8,141	-7,774	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	106.73%
Mandatory	18.64%
Voluntary	88.09%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	-58.74
Residual scope 3 emissions (t CO2-e)	-7.77
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00

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	
		(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
Percentage of grid electricity consumption under operational control	100%					
ACT	9,863	9,863	7,200	592	0	0
NSW	473,871	473,871	345,926	28,432	0	0
SA	31,177	31,177	7,794	2,494	0	0
VIC	323,437	323,437	274,921	22,641	0	0
QLD	143,484	143,484	104,743	21,523	0	0
NT	0	0	0	0	0	0
WA	52,988	52,988	27,024	2,120	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	1,034,819	1,034,819	767,608	77,801	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)	1,034,819					

Residual scope 2 emissions (t CO2-e)	767.61
Residual scope 3 emissions (t CO2-e)	77.80
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	767.61
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	77.80
Total emissions liability (t CO2-e)	845.41

APPENDIX C: INSIDE EMISSIONS BOUNDARY

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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Warehouse forklift diesel	Yes	No	No	No

Relevant non-quantified emission sources	Justification reason
Warehouse forklift diesel	Diesel quantities for operating warehouse forklifts are negligible compared with wider stationery energy combustion of LPG in Scope 1

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 or precinct'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 or precinct'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 or precinct's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations or precincts.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Manufacturing	Y	N	N	N	N	<p>Size: e.g., The emissions source is likely to be between 1,000 and 10,000 t-CO₂-e, which is large compared to the total emissions from electricity and stationary energy emissions (11.32 t-CO₂-e).</p> <p>Influence: 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>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: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Investments	N	Y	N	N	N	<p>Size: The emissions source is likely to be immaterial, which is not large compared to the total organisation's emissions of 3,856 t-CO₂-e.</p> <p>Influence: We have the potential to influence the emissions from this source, including by shifting to a different lower-emissions investment for our business.</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: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Global freight (outside ANZ)	Y	N	N	N	N	<p>Size: The emissions source is likely to be between 1,000 and 10,000 t-CO₂-e, which is large compared to the total emissions from electricity and stationary energy emissions (11.32 t-CO₂-e).</p> <p>Influence: 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 as these are directly controlled by entities outside of the ANZ region.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source in Australia, the source does not</p>

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						<p>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: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
Company vehicles from outsourced warehouses	Y	N	N	N	N	<p>Size: The emissions source is likely to be between 100 and 1,000 t-CO₂-e, which is large compared to the total emissions from electricity and stationary energy emissions (11.32 t-CO₂-e).</p> <p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions warehouse lessor for our business.</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: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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