PUBLIC DISCLOSURE STATEMENT

SUSSEX TAPS PTY LTD (TRADING SUSSEX TAPS)

PRODUCT CERTIFICATION

FY2022-23

Australian Government

Climate Active
Public Disclosure Statement

SUSSEX

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	SUSSEX TAPS PTY LTD
REPORTING PERIOD	Financial year 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.* G.N.K
	George Katsanevakis Managing Director Date 21-05-2024

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

Version: August 2023

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	246 tCO_2-e[1]
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 34.42% (using the market-based method)
CARBON ACCOUNT	Prepared by: Ndevr Environmental Pty Ltd.
TECHNICAL ASSESSMENT	Date: 11 April 2024 for FY2022-23 Organisation: Anthesis Australia Next technical assessment due: FY2025-26 report
THIRD PARTY VALIDATION	N/A in this reporting period

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[1] Total emissions attributable to this product certification are 432 tCO_2-e. 205 tCO_2-e from attributable processes shared with the Sussex Taps organisation certification have been offset in that PDS. An additional 19 tCO_2-e have been offset to account for additional raw material purchased in FY2021-22.

2. CERTIFICATION INFORMATION

Description of certification

The certification includes the manufacturing of Sussex Collections taps for the period 1 July 2022 to 30 June 2023. The emissions inventory in this Public Disclosure Statement have been developed in accordance with the **Climate Active Carbon Neutral Standard for Products**.

Product description

A cradle-to -gate approach has been selected as the use and disposal stages of the tapware lifecycle are highly variable. Tapware typically lasts many decades and may only be replaced due to aesthetics rather than disrepair. When tapware is discarded there is a large second-hand market that further increases their life. Being metal, tapware will likely be recycled. The functional unit is **kg CO_2-e per kg of product**. Carbon neutral products are available to Sussex' customers on a full- coverage basis for the Sussex Collections branded tapware.

Business description

Sussex Taps Pty Ltd (trading as Sussex Taps and ABN 30 071 163 249) manufacture timeless tapware, showers and accessories in Melbourne, Australia. Sussex sources all product components locally, where possible, manufacturing over 400 products in their Melbourne workshop and foundry. A child company, Aquatect Polishing Pty Ltd (ABN 13 118 351 732), is the metal polishing arm of Sussex Taps.

Sussex has a clear vision to make the best products while leaving an Australian-made legacy that creates a sustainable future for our next generation. Sussex is the first carbon neutral tap manufacturer (organisation certification) and produces the first carbon neutral tap products (product certification) in Australia under the Climate Active program. Sussex strive to bridge the gap between manufacturing and sustainability in the hope that others will follow their lead.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Consumables

Electricity – purchased

Freight – outbound

Machinery and Equipment

Motor vehicle expenses

Polishing, painting, and electroplating

Product components

Product packaging

Raw materials

Repairs and maintenance

Stationary energy – LPG

Stationary energy - natural gas

Tool replacements

Transport energy – diesel

Transport energy – LPG

Transport energy – petrol

Waste - co-mingled recycling

Waste – landfilled

Water

Non-quantified

N/A

Outside emission boundary

Non-attributable

Advertising*

Business travel – accommodation and venue hire*

Business travel – flights*

Business travel - taxis, carshares, rental cars*

Cleaning services*

Employee commute*

Financial services such as banking and insurance

Food and catering*

IT - computer and technical services*

IT - computer hardware*

Marketing*

Office supplies*

Printing and stationery*

Education and training

Subscriptions & periodicals

Refrigerant fugitives

Security

Staff amenities*

Telecommunications*

Uniforms*

**While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification.*

Product process diagram

Due to the complexity and possible sustainable nature of tapware's end of life, a cradle-to-gate approach was deemed acceptable

Upstream emissions

Materials

- Consumables
- Machinery and Equipment
- Product components
- Raw materials

Responsible entity

Manufacturing

- Electricity - purchased
- Motor vehicle expenses
- Polishing, painting, and electroplating
- Product packaging
- Repairs and maintenance
- Stationary energy - LPG
- Stationary energy - natural gas
- Tool replacements
- Transport energy - diesel
- Transport energy - LPG
- Transport energy - petrol
- Waste - co-mingled recycling
- Waste - landfilled
- Water

Downstream emissions

Distribution

- Freight - outbound

Non-attributable emission sources

- Advertising*
- Business travel – accommodation*
- Business travel – flights*
- Business travel - taxis, carshares, rental cars*
- Cleaning services*
- Employee commute*
- Financial services such as banking and insurance
- Food and catering*
- IT - computer and technical services*
- IT - computer hardware*
- Marketing*
- Office supplies*
- Printing and stationery*
- Education and training
- Subscriptions & periodicals
- Refrigerant fugitives
- Security
- Staff amenities*
- Telecommunications*
- Uniforms*
- Venue hire*

**While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Climate Active Organisation Certification.*

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Sussex has an unwavering commitment to reducing emissions. This is a central tenet of their interim Emissions Reduction Strategy and has been evidenced by the past completion of many other initiatives.

Sussex's focus is to build a medium-long term Emissions Reduction Strategy that will also educate customers and encourage employees to reduce their environmental impacts at work and at home.

Our emissions hot spots are **electricity, courier & freight, land transport, and professional services**.

Sussex Taps commits to reduce scope 1 and 2 emissions by 25% by 2030, compared to a 2020 base year. The emission reduction strategy for the organisational operations will include the following actions (but are not limited to):

Scope 1:

- Investigate and continue to purchase more fuel efficient cars if feasible over the next 5 years.
- Investigate the use of GPS tracking to collect better data on company vehicles to help analyse and optimise company car usage;
- Continue to move towards reducing emissions in our new vehicles via the use of EV as they become available.

Scope 2:

Sussex Taps will continue to increase energy efficiency by reviewing and adjusting lighting, machinery and appliances, wherever possible to seek renewable energy sources. Sussex's emissions reduction goal for the next two years is 10% less electricity usage per annum by:

- Investigate additional electricity supply arrangements and further opportunities in 2023 to purchase renewable sourced electricity.
- Transition to 100% renewable energy by 2030
- Continue to reduce CNC machines idle times and improve performance
- Continue to minimise compressed air leaks by conducting monthly maintenance of the compressed air system.
- Conduct a feasibility study for additional 200 kW photovoltaic system for the factory and PVD plant

Scope 3:

Sussex Taps will focus be on engaging with its suppliers to reduce scope 3 emissions over time, rather

than concentrating on scope 1 and 2 emissions alone. Several actions are already in place and are working with our team and external advisers to identify additional opportunities.

- **Goods and Professional Services** emissions will be reduced through:
    - Investigate the market for additional carbon neutral alternatives in our supply chain and procure neutral carbon suppliers by 2025 (e.g., carbon neutral services for Postage, courier and freight)
    - Engage with suppliers and professional services with sustainable practices in their operations, such as renewable energy procurement, ability to opt in to a reduced emissions service, ability to measure and provide emissions data, locally made products and/or zero carbon emissions.
- **Land travel (employee commuting)** emissions will be reduced through:
    - Investigate the adoption of hybrid working principles to support working from home and reduce employee commuting and business travel.
- **Waste emissions** will be reduced through:
    - At the time of its certification, Sussex Taps is the first and only tapware manufacturer certified by Climate Active to reuse all **waste metal materials** and will continue to reuse all brass and find further ways to repurpose other waste.
    - Sussex Taps is working with retail suppliers to improve the sustainability of their product-related waste from packaging through investigating lower footprint options.
    - Sussex Taps commits to carrying out a yearly product analysis to ensure that its waste reduction measures are materially reducing waste year on year. Reviewing the entire production process; from reducing labels, phasing out Styrofoam packaging to printing brochures in-house; in the next two years Sussex's business goals are:
        - 5% less packaging per annum
        - 10% less landfill per annum
        - >85% of all materials recycled per annum
- **Water emissions** will be reduced through:
    - Continue to increase water efficiency by reviewing and adjusting water appliances. Sussex's emissions reduction goal for the next two years is 5% less water usage per annum
- **Travel Air and Accommodation emissions** will be reduced through**:**
    - Consider the purchasing of carbon-offsets for all our domestic and international flights

from 2023.

- Avoiding non-essential business travel, and encouraging the use of virtual conferencing;
- Reduction actions for business travel (i.e., accommodation and flights) by choosing options with a lower emissions intensity (e.g., prefer economy class flights and hotel rating decrease) or suppliers with a certified carbon neutral service.

Whilst working through this plan to reduce emissions, we are proactively offsetting our impacts through the purchase of carbon credits.

Emissions reduction actions

Sussex Taps has implemented the actions listed below to reduce the emissions during the FY23 reporting period.

- Implemented a compressed air maintenance program which reduced compressed air leaks and compressed air energy use by 10%. This led to electricity savings of 5,500 kWh/year.
- Conducted a feasibility study for additional 200 kW photovoltaic system for the factory and PVD plant.

5. EMISSIONS SUMMARY

Emissions over time

This section compares emissions over time between the base year and current year.

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit**
Base year:	2019-20	1,054.121	37.59 kg CO_2-e per kg of Sussex Taps branded tapware
Year 1:	2020-21	964.03	40.26 kg CO_2-e per kg of Sussex Taps branded tapware
Year 2:	2021-22	703.55	36.96 kg CO_2-e per kg of Sussex Taps branded tapware[2]
Year 3:	2022-23	431.13	63.30 kg CO_2-e per kg of Sussex Taps branded tapware

Significant changes in emissions

Significant (+/- 5%) change in the total emissions and/or the emission intensity are disclosed below:

Emission source	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Raw Materials (Brass)	64.09	99.85	Total raw materials purchased are apportioned to the product certified (Sussex Collections) based on the percentage of sales. For FY23 the portion of White label (non-certified) and Sussex collection (certified) is 17%, while for FY22 it was 41%.
Fabricated metal products	212.95	83.73	Total $ spent in Tools replacements, plating, local supplies, machinery parts, and other supplies are apportioned to the product certified (Sussex Collections) based on the percentage of sales. FY23 apportionment is described above.
Electricity (market-based method, scope 2)	186.420	111.42	Organisational electricity usage increased due to new equipment. Total electricity consumption for product is apportioned to the product certified (Sussex Collections) based on the percentage of sales. FY23 apportionment is described above.

[2] FY22 total emissions and emissions intensity has been adjusted with additional raw material (Brass) purchased in FY22.

Use of Climate Active carbon neutral products and services

Sussex Taps makes use of the following products and services that are certified as carbon neutral:

Certified brand name	Service used
Ndevr Environmental	Advisory Services

Emissions summary

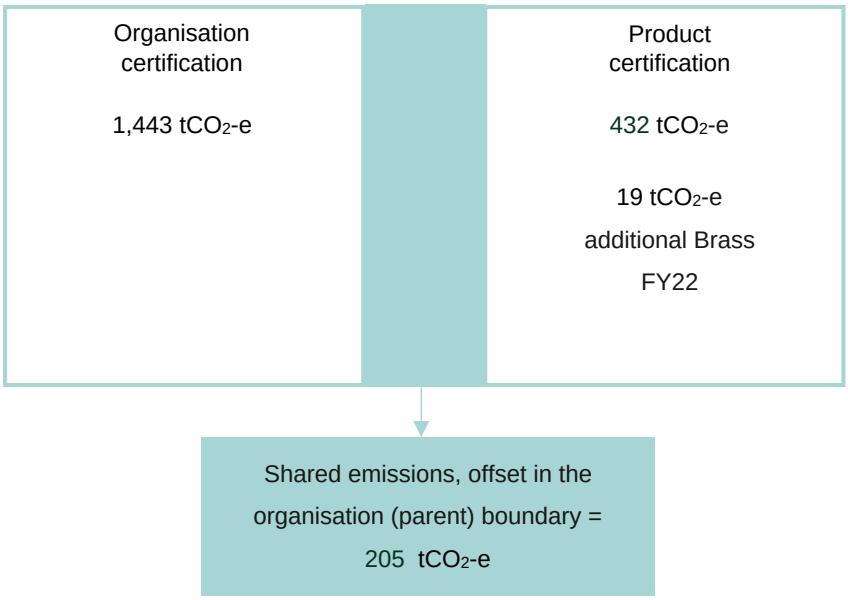
Emission category	Scope 1 (t CO_2-e)	Scope 2 (t CO_2-e)	Scope 3 (t CO_2-e)	Total emissions (t CO_2-e)
Brass content	0.00	0.00	99.85	99.85
Cleaning and chemicals	0.00	0.00	9.43	9.43
Construction materials and services	0.00	0.00	84.72	84.72
Electricity	0.00	111.43	14.75	126.17
Machinery and vehicles	0.00	0.00	5.59	5.59
Maintenance	0.00	0.00	0.39	0.39
Polishing	0.00	0.00	34.06	34.06
Postage, courier and freight	0.00	0.00	43.84	43.84
Products	0.00	0.00	7.33	7.33
Stationary energy (gaseous fuels)	2.22	0.00	0.17	2.40
Stationary energy (liquid fuels)	0.71	0.00	0.24	0.95
Transport (land and sea)	7.87	0.00	1.99	9.87
Waste	0.00	0.00	5.79	5.79
Water	0.00	0.00	0.73	0.73
Total	**10.81**	**111.43**	**308.90**	**431.13**

No uplift factors were used.

Emissions intensity per functional unit *(including any uplifts required)*	**63.30 t CO_2-e per t of Sussex Collections branded tapware**
Number of functional units to be offset	**6,811 kg**
Total emissions to be offset (tCO_2-e)	**432**

Shared emissions between certifications by the same responsible entity

	Emissions (tCO_2-e)
Total offset liability	1,443 + 432 – 205 +19 **= 1,688 tCO_2-e**
Shared emissions offset by organisation	**= 205 tCO_2-e**
Offset by product	432 - 205 +19 = **246 tCO_2-e**



6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emissions to offset are 246 t CO_2-e. The total number of eligible offsets used in this report is 1,692. Of the total eligible offsets used, 0 were previously banked and 1,692 were newly purchased and retired. 3 are remaining and have been banked for future use. The additional 1,443 offsets retired cover emissionsto Sussex Taps organisational certification.

Co-benefits

The ‘Renewable Wind Power Project’, located in Andhra Pradesh utilises specialised wind turbines. It converts the energy from the wind into kinetic energy, propelling the alternators to produce electrical energy. Collectively 50MW of wind power have been installed across India to support the project, with the project displacing 87,600 MWh/year of electricity generated by thermal/fossil fuel-based generators. Over the first 10 years of the project’s crediting period, it is estimated that the project will replace approximately 82,603 tCO2e per year. This project aligns with several United Nations Sustainable Development Goals (UN SDGs), by promoting affordable and clean energy and accelerates climate action across the globe.

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Eligible offsets retirement summary

Offsets retired for Climate Active 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 (%)**
Renewable Wind Power Project by Hero Future Energies	VCU	VERRA	21/12/2023	13127-473258085-473259776-VCS-VCU-997-VER-IN-1-1946-01012020-31122020-0	2020	-	1692	0	3	1,689*	100%
									Total eligible offsets retired and used for this report	**1,689**	
									Total eligible offsets retired this report and banked for use in future reports	**3**	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	1,689	100%

*From the 1,689 offsets retired in FY2022-23, 1,443 are for Sussex Taps Organisation Certification, and 246 are for Sussex Taps product certification.
205 emissions are shared between the Product and Organisation certification. More information is available here: https://www.climateactive.org.au/buy-climate-active/certified-members/sussex.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Our sustainability commitments began in 2013, with a full energy audit and lean manufacturing audit across the business to identify how we could improve year on year.

Since then, the below initiative continued to drive our sustainability agenda:

2013: Waste Audit: identified 89.5 m3 /year waste to landfill

2014: Factory LED lighting upgrade led to 40% in greenhouse gas emissions or 30.7 tonnes/year greenhouse gas savings

2015: 3kW Frigel air cooler installed at foundry site. 90% energy saving costs, improved metal melting rates by 7%. This upgrade has led 33.2 tonnes/year greenhouse gas savings

Upgraded to energy efficient variable speed drive Nitrogen Generator.

2016: Foundry and polishing plant LED lighting upgrade has led 30 tonnes/year greenhouse gas savings

Became a member of the Victorian Government Climate Change TAKE 2 Pledge Program to take action on climate change

2017: Power Factor Correction Equipment installed

2018: Installed 100kW of solar panels to reduce factory greenhouse emissions by 131 tonnes or 30% reduction in the sites greenhouse gas emissions

2019: Installation of an energy efficient office heating and cooling system. Reduced energy use and greenhouse gas emissions by at least 15%

2020: In the last year, we have already reduced our greenhouse gas emissions by >30% through the installation of LED energy efficient lighting to our fourth facility, and an additional 170kW of Solar to reduce our emissions by 50%.

Installation of LED energy efficient lighting to fourth facility. Reduced lighting energy use and greenhouse gas emissions by at least 30%

Installing an additional 170kW of Solar to reduce current greenhouse emissions by 50%

To support our ongoing sustainability goals, we have achieved recognition and awards in the following categories:

2015: SUSTAINABILITY AND ENVIRONMENTAL AWARD WINNER

NORTHERN BUSINESS ACHIEVEMENT AWARD FOR EXCELLENCE

2017: CITY OF HUME BUSINESS AWA R D - SUSTAINABILITY CATEGORY (GOLD)

DRIVEN X DESIGN AWARD - SCALA COLLECTION

TAKE2 MEMBER VICTORIAN GOVERNMENT CLIMATE CHANGE PLEDGE PROGRAM

2018: HOUSES AWARDS - SUSTAINABILITY SPONSOR

HOUSES AWARDS - ONGOING (2019, 2020, AND BEYOND)

2019: CITY OF HUME BUSINESS AWARD - SUSTAINABILITY CATEGORY (FINALIST)

2020: APPROVED SUPPLIER TO VICTORIAN GOVERNMENT “BUY RECYCLED DIRECTORY”

APPROVED “AUSTRALIAN MADE AND OWNED” TRADEMARK

DESIGN FILES X LAMINEX

2022 MANUFACTURER OF THE YEAR WINNER: HUME BUSINESS AWARDS

CIRCULAR ECONOMY FINALIST: HUME BUSINESS AWARDS

2023 BUSINESS OF THE YEAR: HUME CITY COUNCIL AWARDS

2023 CIRCULAR ECONOMY WINNER: HUME CITY COUNCIL AWARDS

2023 MANUFACTURER OF THE YEAR: HUME CITY COUNCIL AWARDS

Sussex has further cemented our commitment to sustainability and environmental, financial and corporate responsibility by getting involved with sustainability-focussed forums. We also support sustainability in our industry through tours, sponsoring awards and partnering with Government groups. These include:

- Speaking at Victorian Manufacturing Showcase
- Speaking at National Manufacturing Week
- Speaking to students at Secondary Schools in Melbourne
- Hosting sustainability Panels
- Sponsoring Sustainability Awards (Houses Awards)
- Factory site tour and presentation for government, students, architect and designers
- Partnering with Sustainability Victoria to develop a YouTube video called “Investing in energy efficiency at Sussex Taps” to promote the benefits of business energy efficiency.

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**

The market- and location-based summary tables below represent total electricity consumption, including activities covered in the **Sussex Taps Organisation certification for the FY23 reporting period**. Based on the percentage of sales, Sussex Collection branded tapware accounted for 17% of the tapware sold; hence, 17% of the electricity result obtained for the organisation carbon inventory is allocated to the Sussex Collection branded tapware product inventory.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	227,924	0	19%
Total non-grid electricity	**227,924**	**0**	**19%**
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)	179,937	0	15%
Residual Electricity	777,175	742,203	0%
Total renewable electricity (grid + non grid)	**407,861**	**0**	**34%**
Total grid electricity	**957,113**	**742,203**	**15%**
Total electricity (grid + non grid)	**1,185,036**	**742,203**	**34%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**777,175**	**742,203**	
Scope 2	686,337	655,452	
Scope 3 (includes T&D emissions from consumption under operational control)	90,839	86,751	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**34.42%**
Mandatory	**15.18%**
Voluntary	**0.00%**
Behind the meter	**19.23%**
Residual scope 2 emissions (t CO2-e)	**655.45**
Residual scope 3 emissions (t CO2-e)	**86.75**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**655.45**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**86.75**
Total emissions liability (t CO_2-e)	**742.20**

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 CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO_2-e)**
VIC	957,113	957,113	813,546	66,998	0	0
Grid electricity (scope 2 and 3)	**957,113**	**957,113**	**813,546**	**66,998**	**0**	**0**
VIC	227,924	227,924	0	0		
Non-grid electricity (behind the meter)	**227,924**	**227,924**	**0**	**0**		
Total electricity (grid + non grid)	**1,185,036**					

Residual scope 2 emissions (t CO2-e)	**813.55**
Residual scope 3 emissions (t CO2-e)	**67.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**813.55**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**67.00**
Total emissions liability (t CO2-e)	**880.54**

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 CO_2-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 CO_2-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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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.

N/A – no attributable processes have been non-quantified in this reporting period.

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

N/A – no attributable processes have met all 3 exclusion criteria in this reporting period.

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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Advertising	N	N	Y	N	N	
Business travel - accommodation	N	N	Y	N	N	
Business travel - flights	N	N	Y	N	N	While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification.
Business travel - taxis, carshares, rental cars	N	N	Y	N	N	
Cleaning services	N	N	Y	N	N	
Employee commute	N	N	Y	N	N	
Financial services such as banking and insurance	N	N	Y	N	N	**Size:** The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **Influence:** Comparable organisational inventories do not typically undertake this activity within their operational boundary **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. **Stakeholders:** Key stakeholders, including the public, may consider this a relevant source of emissions for businesses. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Food and catering	N	N	Y	N	N	
IT - computer and technical services	N	N	Y	N	N	
IT - computer hardware	N	N	Y	N	N	While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification.
Marketing	N	N	Y	N	N	
Office supplies	N	N	Y	N	N	
Printing and stationery	N	N	Y	N	N	
Education and training	N	N	Y	N	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **Influence:** e.g., 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. **Risk:** The source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public may consider this a relevant source of emissions for our business **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Subscriptions & periodicals	N	N	Y	N	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **Influence:** e.g., 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. **Risk:** The source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public may consider this a relevant source of emissions for our business **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Refrigerant fugitives	N	N	N	Y	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **Influence:** e.g., 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. **Risk:** The source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public may consider this a relevant source of emissions for our business **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Security	N	N	Y	N	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **Influence:** e.g., 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. **Risk:** The source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public may consider this a relevant source of emissions for our business **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Staff amenities	N	N	Y	N	N	While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification.
Telecommunications	N	N	Y	N	N	While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification.
Uniforms	N	N	Y	N	N	While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification.
Venue hire	N	N	Y	N	N	While excluded from the emissions boundary for the Product Certification, these emission sources are included in Sussex Taps' Organisation Certification. This emission source might have not occurred.

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