PUBLIC DISCLOSURE STATEMENT

ETEX AUSTRALIA PTY LTD

SINIAT OPAL PRODUCT CERTIFICATION

FY2022-23 (TRUE-UP) AND
FY2023-24 (PROJECTION)

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Etex Australia Pty Ltd
REPORTING PERIOD	True-up: 1 July 2022 – 30 June 2023 Projection: 1 July 2023 – 30 June 2024
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.*
	Rob Verguizas Country Manager Australia 19th January 2024

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

Version: August 2023

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	635 tCO2-e (Forward offset and arrears true-up) True-up 2022-23 = 218 tCO2-e Forward offset = 417 tCO2-e
THE OFFSETS USED	20% ACCUs and 80% VERs
RENEWABLE ELECTRICITY	n/a
TECHNICAL ASSESSMENT	Date: 2022/2023 (projection based on 2020/2021 FY) Name: Dr Paul Adams Organisation: Carbon Intelligence Pty Limited Next technical assessment due: 2023/2024

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

The certification covers Siniat Opal plasterboard, manufactured in Australia by Etex Australia Pty Ltd.

Plasterboard is a lightweight building product, and when used in systems can deliver performance attributes such as fire, water and sound resistance, as well as aesthetic finishes for any design. Plasterboard is made primarily from gypsum, a naturally occurring mineral, with a recycled liner paper covering the surface of the product, as well as additives which deliver the specific performance attributes.

Opal plasterboard delivers the ideal combination of superior sound insulation, impact resistance and aesthetic finish.

"Our Climate Active certification is a cornerstone of our sustainability vision: to put sustainability at the heart of everything we do. We support this vision by working towards a carbon neutral future, by being responsible for our operational footprint, and by respecting and caring for our teammates, our customers and our community."

Product/Service description

Siniat Opal is a product used as a wall and ceiling lining, particularly suited for walls and ceilings in free-standing and multi-residential homes, and also in commercial construction including education, health care, offices and other buildings.

- The functional unit for Climate Active carbon opt-in program is kg CO2-e per kg of Siniat Opal plasterboard product sold;
- It is a full coverage certification and is cradle to grave.

Opal plasterboard offers high all around performance superior to a standard plasterboard, providing a great sustainable choice particularly for residential housing:

- Durability: made using a special heavier duty lining paper and with a high density gypsum core which add to the impact resistance; to withstand the wear and tear of daily living for longer.
- Appearance: smooth and strong surface finish; spans up to 600mm centres on ceilings.
- Acoustic comfort: the higher density imparts greater sound insulation performance, improving indoor environment quality for those occupying the space.

Opal's high performance is particularly relevant for: bright, exposed large open living, dining or 'alfresco' spaces; high traffic areas subject to wear and tear, such as stairs, rumpus rooms, corridors; and noisy spaces needing extra sound resistance, such as bedrooms, media rooms and children's play rooms.

Opal has been independently certified by Global GreenTag to GreenRate Level A, recognised by the GBCA for Materials and VOC credits.

About the organisation

Siniat products are manufactured by Etex Australia, part of the global Etex Group. Etex Australia manufactures plasterboard, compounds and light weight metal systems in Australia and distributes products to the building industry through a franchise and distribution network. Our manufacturing plants operate under systems which are certified to ISO 14001 Environmental, ISO 45001 Health and Safety and ISO 9001 Quality Management Standards.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

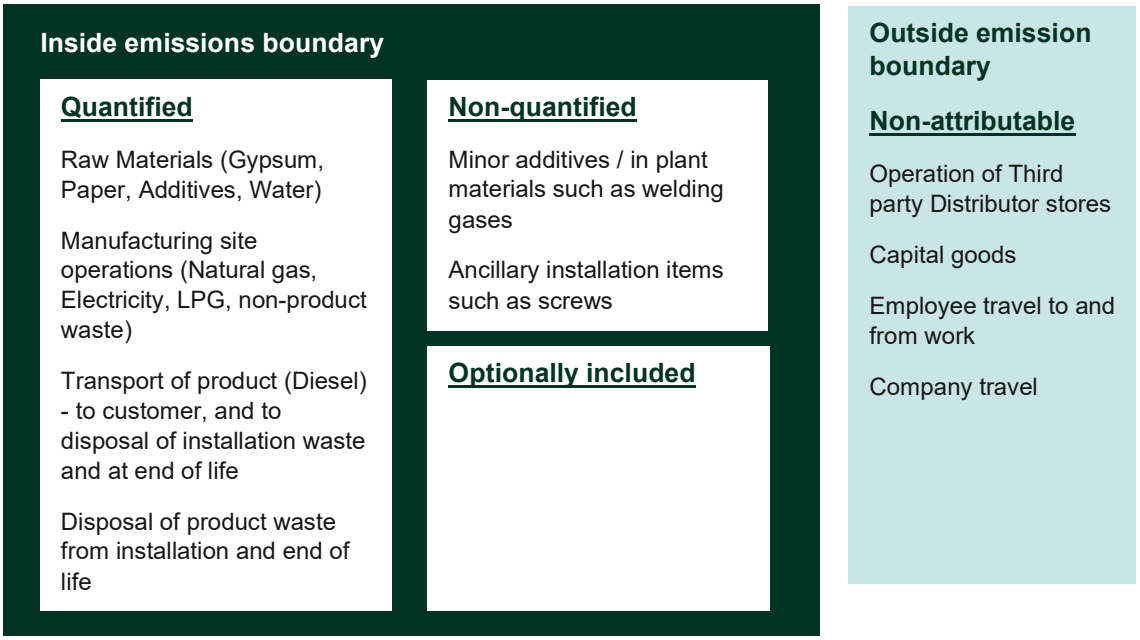
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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.

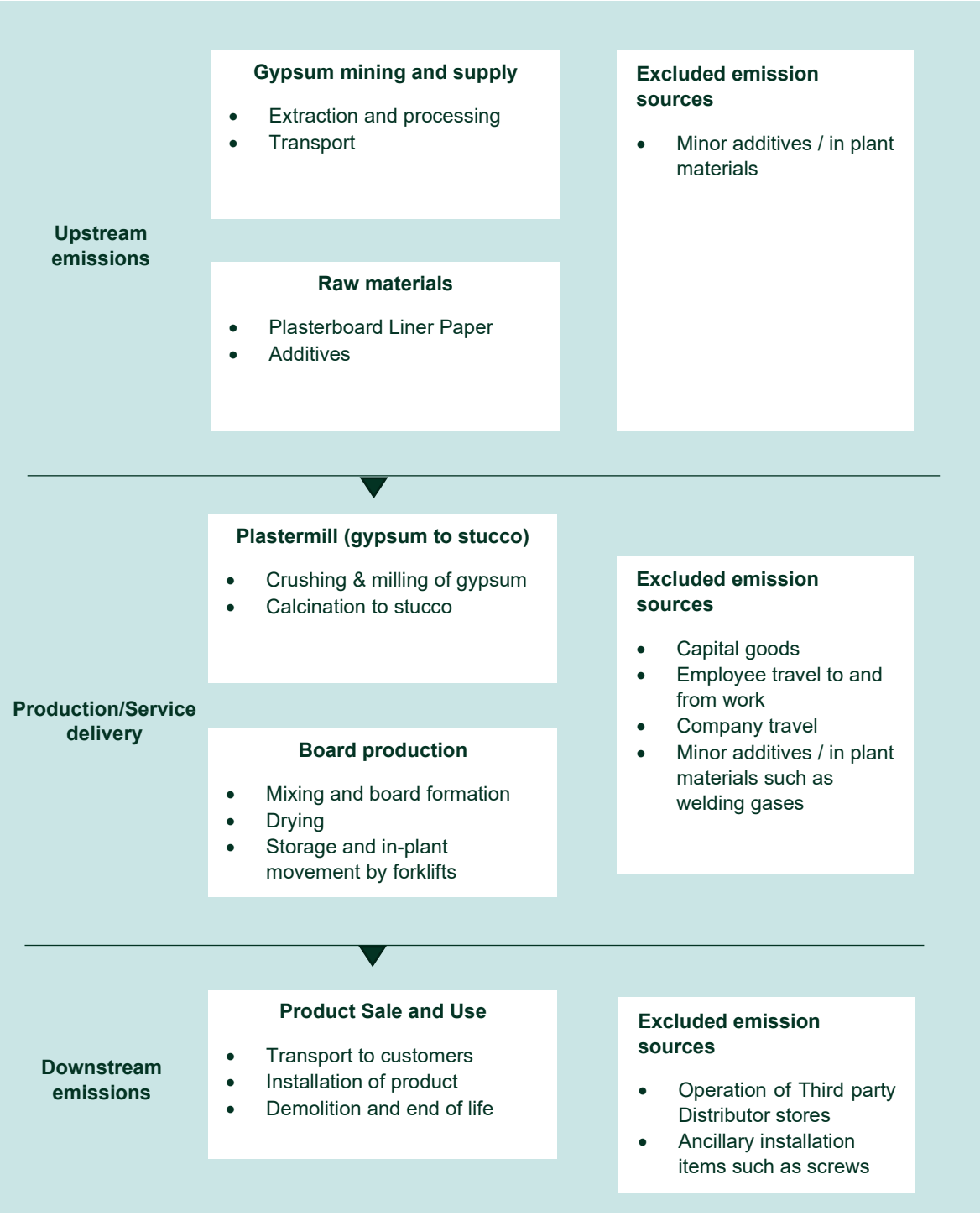
Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

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.

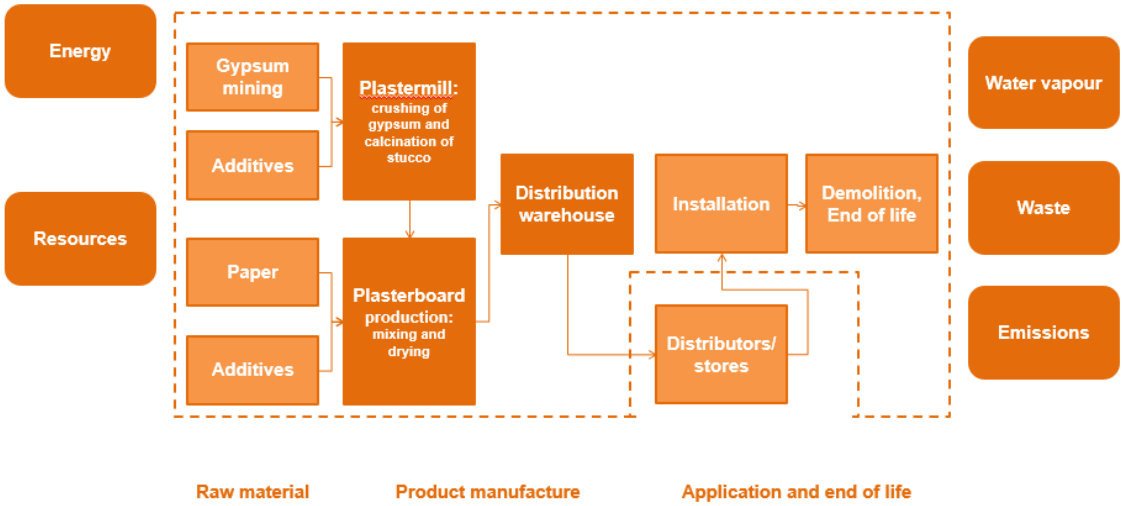


Product/service process diagram



Raw material supply

Includes the extraction and processing of raw materials and energy which occur upstream from the plasterboard manufacturing process. The majority of gypsum is from natural sources and a proportion of recycled gypsum may also be used. This stage includes the transport of the gypsum to the production site. The other major raw material is paper, which is from recycled fibre.



Product manufacturing

The manufacturing of plasterboard starts with the processing of gypsum into the plastermill, where the gypsum is ground, and converted to stucco by extracting water (as vapour) under a calcination process. Milling and calcination uses thermal energy (natural gas) and grid electrical power to produce ground gypsum and then stucco.

The plasterboard is then formed in a continuous production process. Stucco is mixed with water and additives, with the resultant slurry sandwiched between two layers of continuous paper. The resultant board sets via rehydration of the plaster core; that is, chemically re-binding water molecules back into gypsum crystals in the board. The plasterboard is transported via conveyor belts to the cutting station where it is cut to a standard length and then enters the drying process. The conveyors and cutting machine use electric power.

The plasterboard is dried in an oven, which is natural gas-fired, using electric power for the conveyors. After drying, the plasterboard sheets are stacked into packs, and moved to the warehouse for storage, ready for distribution. The product is moved with forklifts powered by compressed natural gas. The use of natural gas and electricity accounts for over 98% of energy sources within the production gate.

Product use

Plasterboard packs are then transported to the construction site. Plasterboard is mostly installed manually. Ancillary materials such as screws are not included within the system. The use or in-service life of the product is not covered, as plasterboard is a passive building product, requiring little maintenance.

Demolition and end of life

This phase includes the transport of the plasterboard at end of life to either recycling or to landfill.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Etex Australia is committed to a carbon neutral future, forming one of our three local sustainability pillars in our vision to ***bring sustainability to the heart of everything we do***:

- We are responsible for our operational footprint
- We work towards a carbon neutral future
- We respect and care about our teammates, our customers, and our community

As part of the Etex Group, our purpose is to inspire ways of living, and we are building our future on product and service solutions that support the transition towards a sustainable society and economy.

Our emissions reduction target is:

- By 2030, to reduce GHG emissions intensity for Scope 1 and 2 emissions by 35% compared with 2018 baseline.

About the Global Etex Group

The Global Etex Group is headquartered in Belgium. To face the world's critical needs for sustainable and qualitative living spaces, global building material manufacturer and pioneer in lightweight construction Etex has pledged to be an agent of change in the sustainable building sector. Next to its intrinsically sustainable portfolio, Etex is doing more by setting clear ambitions for the next eight years across five priority areas: health, safety and well-being; decarbonisation; circularity; diversity, equity, and inclusion; and customer engagement. Etex's 2022 Integrated Annual Report is **accessible here.**

The global Etex Group has sustainability and innovation as one of its 4 key strategic pillars. The Group is commitment to reaching net zero carbon impacts by 2050 at the latest through a reduction of energy consumption and a shift in energy sources and technologies on a global scale. Achievements to date include:

- Progress on the Road to Sustainability 2030, a clearly articulated roadmap to support the Group's decarbonization ambitions as well as broader sustainability goals.
- Transitioning to renewable electricity for operations: in 2022, the Etex Group's percentage of its worldwide purchased electricity from renewable sources was 74%.
- Alternative solutions for thermal energy demands: selecting less carbon-intensive fuels, investigating the replacement of natural gas with biomass and solid residual fuel from internal waste.
- Continuous improvements in energy reduction and efficiencies: such as with Energy Working Groups, which assess opportunities to change or optimise processes or equipment to reduce energy consumption and to allow the use of energy types with smaller environmental footprints.

Etex Australia's emissions reductions strategy

Etex Australia, the manufacturer of Siniat products in Australia, has taken a cradle-to-grave approach in formulating our emissions reduction strategy. Specifically:

- Taking further reduction actions on emissions within our operational control
- Continuing our progress in developing strategies to leverage upstream and downstream emissions reduction potential.

Emissions within our operational control – production gate to gate

There are two major emissions sources within the production gate for plasterboard, natural gas (Scope 1) and electricity (Scope 2). These two sources cover over 98% of production gate to gate emissions generated in the manufacturing process. Other key drivers of emissions are:

- Water consumption – inherent to the production of plasterboard, increased water consumption is directly related to increased energy consumption
- Waste generated – our target is zero waste to landfill, and in 2021/2022 reporting period, landfill waste accounts for less than 7% of wastes on site; all plasterboard production waste is recycled.

Emissions reductions actions planned include:

- Transitioning to 100% renewable electricity sourcing for manufacturing and distribution sites; including installation of on-site solar which was completed for our Altona Plant in May 2023, and has commenced at our Matraville Plant for a go live in Q2 2024
- Formulation optimisation programs to reduce thermal energy demand and improve product emissions intensity
- Installation of on-site plasterboard recycling systems, at all three plasterboard plants by 2026: our first recycling system was commissioned in Altona Plant in 2022; which re-uses onsite manufacturing waste back into the process; and work has commenced in Matraville Plant for equipment to be commissioned in early 2024.

Successful implementation of these projects would result in a 25% reduction in emissions intensity Production Gate to Gate, compared with a 2018 reporting baseline, putting us firmly on our local Roadmap to 2030 target of 35% reduction in emissions intensity.

Emissions in our value chain – upstream and downstream

As we have taken a cradle to grave approach with our Climate Active programs, changes in our emissions from upstream and downstream can have a significant impact on our overall total carbon footprint. This includes changes in emissions factors from raw materials, changes in customer project locations changing the transportation distance mix, as well as changes in end-of-life outcomes for products.

Therefore, we have started to work with key suppliers to achieve our objectives:

- Assess the impact of change of material supply or sourcing, including location of sourcing
- Understand suppliers' specific environmental impacts associated with their products
- Communicate our expectations around their sustainability credentials, including carbon emissions commitments and other sustainability criteria, including other life cycle indicators as well as social indicators such as around Modern Slavery
- Review opportunities around reducing the impact of transportation of raw materials.

During the current reporting period, a review of our carbon model for Climate Active Reporting was completed with our consultants ThinkStep, in conjunction with completing an EPD which covers Opal and all Siniat Plasterboard products manufactured in our Altona, Bundaberg and Matraville Plants. The EPD is now available for our customers to use in evaluating their projects and to support them toachieve their sustainability ambitions.

Downstream, we continue to work with our customers to provide solutions that meet their sustainability ambitions and requirements such as under the GBCA GreenStar program:

- Minimise transfer of stock between our plants and manufacture as locally to that region as possible; for example, the Matraville plant supplying the NSW / ACT markets and so forth
- Provide solutions to our customers tailored specifically to their projects, dematerializing the amount of materials whilst still delivering the performance required
- As well as manufacturing in a range of product widths and lengths with over 60 product sizes available, we also manufacture product to special sizes to minimise the amount of product offcuts on construction sites.

Emissions reduction actions

For this reporting period, emissions reduction actions included:

1. Optimisation of board weight to reduce emissions intensity

All three plants have worked and keep working towards making board weight reductions. By reducing board weight whilst maintaining the same level of quality, less gas consumption is required.

2. Optimisation of boardline dryer operations – all plants:
    - By optimising their settings, we have improved the efficiency of the heat exchangers per individual product type.
    - Equipment automation has been increased during product changeovers, which optimises energy consumption.

3. Reduction of air leakages

All three plants have worked towards reducing air leakages in process equipment by conducting air leakage surveys, which has lead to the replacement of air regulators and air hoses. This initiative aims to reduce compressed air consumption, which is one of the major electricity consumers for our operations.

4. Solar Project – Matraville Plant

Whilst not during this reporting period, the onsite solar installation project has now commenced at Matraville Plant; with the project approved in September 2023, followed by construction commencing in 2023 and due to conclude in the second quarter of 2024; the actual emissions reductions will commence in next reporting period 2023-24.

Please refer to our other certification disclosure statements (opt-in Siniat Plasterboard and Metal), which outlines our emissions reduction actions over our operations and full product range.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit**
Base year / Year 1:	2022-23 Projection (based on 2020-21 FY)	635	0.000542
	2022-23 Actual	218	0.000449
Year 2:	2023-24 Projection	417	0.000449

Significant changes in emissions

In this reporting period, the total emissions was lower than the forecasted as the product was being relaunched to the market during the period certification was being reviewed and awarded in Q2 2023. The change in the total emissions intensity of the function unit is -17% (refer to table above), a decrease from the estimated. This change is due to a number of factors: the period of time used for the forward projection was 2020-21 FY; which means there is two year period until this year's report; and during that time there have been improvements to emissions reductions actions; as well as to emissions factors such as for NGA (EG Electricity grid). Also during this intervening period, we finalised our EPD for Siniat Plasterboards (including Opal) as well as updating our GaBi Envision bespoke Carbon Model with our consultants thinkstep-anz. As a result there have been some updates to the model due to improved data and emissions factors; which has also resulted in the improved footprint. During the next reporting period, we will review aligning our Climate Active inventory reporting further to align with the latest LCA/EPD methodology, including consideration of the EPD pathway for future reporting.

Use of Climate Active carbon neutral products and services

No Climate Active carbon neutral products/services used in this reporting period.

Emissions summary FY23 – arrears true-up

Emission source category	tCO_2-e
The following emissions source categories were included in determining the carbon footprint: Energy used for plasterboard manufacturing operations (Natural gas and electricity); Fuels for plant equipment (diesel, CNG and LPG) Transport and stationery use; Raw materials (Gypsum, Plasterboard Liner Paper, Additives, Water), Waste to landfill (non-product, plant); Diesel (transport product all stages), Product waste to landfill - gate to grave; Packaging waste; Company vehicles*	218

* Displayed as total due to commercial sensitivity of category data.

Emissions intensity per functional unit (T CO2e/kg product)	0.000449
Number of functional units to be offset	483,412
Total emissions to be offset	218

Emissions summary FY24 – projection

Emission source category	tCO_2-e
The following emissions source categories were included in determining the carbon footprint: Energy used for plasterboard manufacturing operations (Natural gas and electricity); Fuels for plant equipment (diesel, CNG and LPG) Transport and stationery use; Raw materials (Gypsum, Plasterboard Liner Paper, Additives, Water), Waste to landfill (non-product, plant); Diesel (transport product all stages), Product waste to landfill - gate to grave; Packaging waste; Company travel*	417

* Displayed as total due to commercial sensitivity of category data.

Emissions intensity per functional unit (T CO2e/kg product)	0.000449
Number of functional units to be offset	928,477
Total emissions to be offset	417

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach.

FY 2022-23 (true-up): The total emission to offset is 218 t CO2-e. The total number of eligible offsets used in this report is 635 t CO2-e. Of the total eligible offsets used, 218 t CO2-e were previously banked and nil were newly purchased and retired. 417 t CO2-e are remaining and have been banked for future use.

Forward purchasing for FY 2023-24 (projection): The total emission to offset is 417 t CO2-e. The total number of eligible offsets used in this report is 635 t CO2-e. Of the total eligible offsets used, 417 t CO2-e were previously banked and nil were newly pwurchased and retired. 0 t CO2-e are remaining and have been banked for future use.

Co-benefits

Etex Australia has selected two main projects this year to support under our offsets program, in alignment with our offsets strategy:

- A strong social responsibility aspect, such as improvements for communities and individuals
- Replace carbon intensive energy use with renewable energy sources
- Projects preferably located in the Asia Pacific Region and within Australia
- Alignment with the UN Sustainable Development Goals prioritised by Etex.

Jandra/Nulty Native Forest Regeneration Australia (ACCU) – offsets used for the Siniat Plasterboard product purchased under the opt-in program

A project which restores native forests and sequesters carbon on degraded agricultural land; by excluding stock and managing pests under a Human-Induced Regeneration (HIR) method. Addresses 3 of the SDGs:

- SDG 8 Carbon credits: generated by the HIR method, creating alternative and additional revenue streams for regional communities
- SDG 13 Emissions reductions: carbon is sequestered in regenerated trees
- SDG 15 Improved land and water quality, and Increased biodiversity.

Prony and Kafeete Wind Power project in New Caledonia (VERs Gold Standard)

Small nations like New Caledonia in the South Pacific are exposed to climate change with many already experiencing the impacts of rising tides and damaging storms. The Wind Farms use world-class technology to provide New Caledonia with sustainable energy to combat climate change, whilst also addressing social issues:

- SDG 7 Affordable and clean energy: 40,000 MWh generated annually, providing a clean alternative to fossil fuels

- SDG 8: 26 jobs created stabilizing incomes and boosting the local economy
- SDG 9: technological knowhow shared with the region and contributing to the development of New Caledonia's wind energy sector
- SDG 13: Climate action: 36,000 t CO2e mitigated on average annually, directly contributing to climate change reduction.

Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification – true-up FY23											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity (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 (%)**
Jandra/Nulty Regeneration Project	ACCUs	ANREU	24 October 2022	8,323,930,132 – 8,323,930,583 *	2020-21		452 *	325 *	83	44	20%
Prony and Kafeate wind-farms, New Caledonia (300344) (GS566)	VERs	Gold Standard Impact Registry	11 October 2022	GS1-1-NC-GS566-12-2018-19151-24039-25886 ^	2018		1848 ^	1340	334	174	80%
									Total offsets retired this report and used in this report	218	
									Total offsets retired this report and banked for future reports	417	

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	44	20%
Verified Emissions Reductions (VERs)	174	80%

* Please note that of the total ACCUs surrendered under this transaction (452): 325 were used for the Climate Active certification in 2021-22 of Siniat Opt-In Plasterboard and Metal and voluntary action (see Appendix A); 127 were allocated to Opal Climate Active certification for 2022-23 and 2022-24 reporting; and 39 for opt-in Plasterboard products in 2022-23;

^ Please note that 1340 of the total VERs surrendered under this transaction were used for the 2021-22 Climate Active certification of Siniat Opt-In Plasterboard and Metal; and voluntary action (see Appendix A). 508 of the total VERs surrendered were allocated to Opal Climate Active certification for 2022-23 and 2022-24 reporting.

Offsets cancelled for Climate Active Carbon Neutral Certification – Projection FY24											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity (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 (%)**
Jandra/Nulty Regeneration Project	ACCUs	ANREU	24 October 2022	8,323,930,132 – 8,323,930,583*	2020-21		452 *	369 *	0	83 *	20%
Prony and Kafeate wind-farms, New Caledonia (300344) (GS566)	VERs	Gold Standard Impact Registry	11 October 2022	GS1-1-NC-GS566-12-2018-19151-24039-25886 ^	2018		1848 ^	1514	0	334 ^	80%
									Total offsets retired this report and used in this report	417	
									Total offsets retired this report and banked for future reports	0	

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	83	20%
Verified Emissions Reductions (VERs)	334	80%

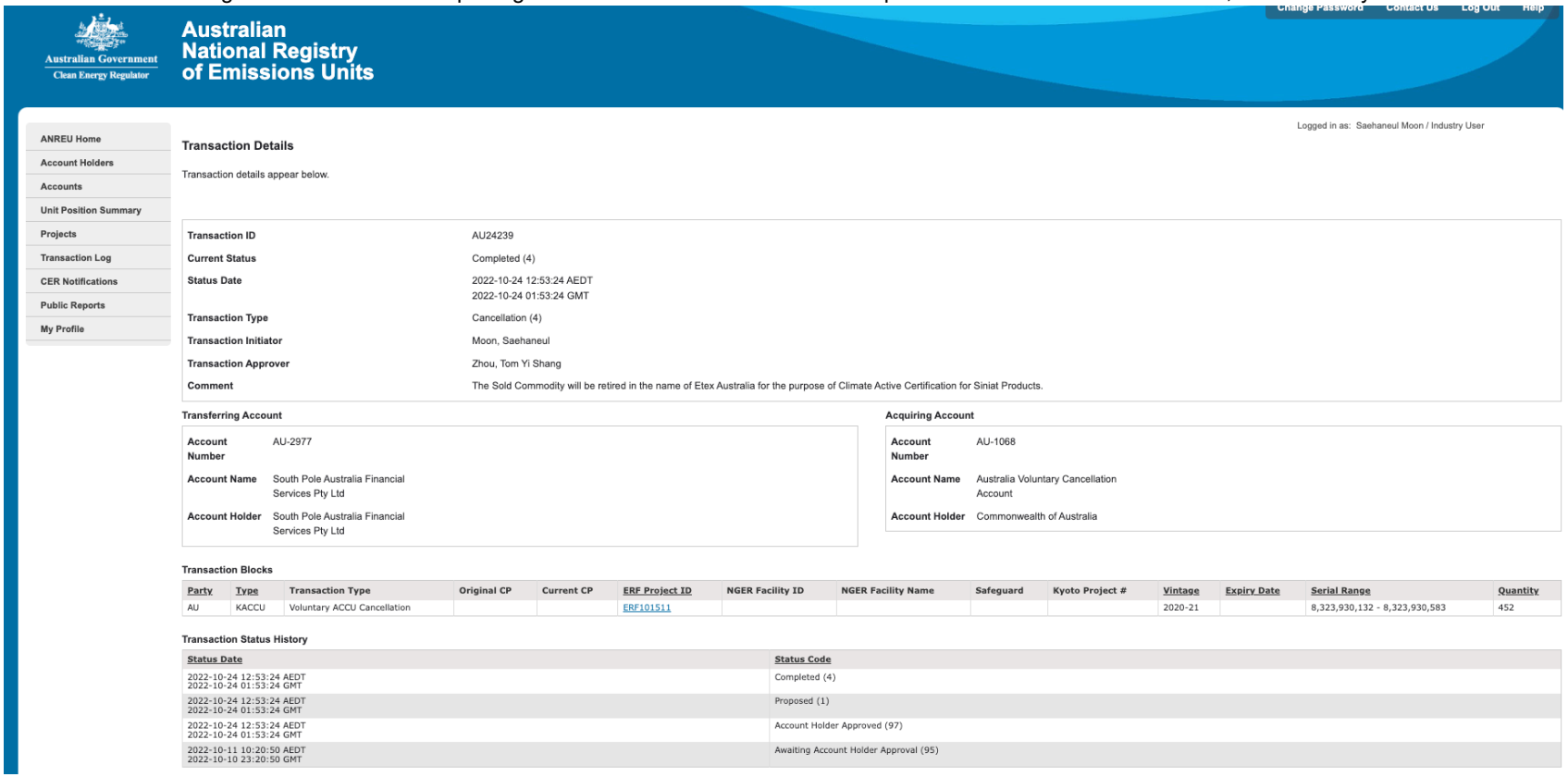
* Please note that 39 of the total ACCUs surrendered under this transaction are are banked for future reporting periods; 413 are used for the Climate Active certification of Siniat Opt-In Plasterboard and Metal, and voluntary action (see Appendix A).

^ Please note that 1340 of the total VERs surrendered under this transaction were used for the 2021-22 Climate Active certification of Siniat Opt-In Plasterboard and Metal; and voluntary action (see Appendix A). 508 of the total VERs surrendered were allocated to Opal Climate Active certification for 2022-23 and 2022-24 reporting.

Jandra/Nulty Regeneration Project:

Of the total ACCUs

- Opal Certification: 44 were surrendered for FY 23 actuals, and 83 have been surrendered for FY 24 forward projection
- Opt-in Plasterboard: 39 of the surrendered and banked offsets have used for FY 23 reporting
- 286 remaining were used in FY 22 reporting for the Climate Active certification Opt-In Siniat Plasterboard and Metal, and voluntary action



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction ID	AU24239
Current Status	Completed (4)
Status Date	2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT
Transaction Type	Cancellation (4)
Transaction Initiator	Moon, Saehaneul
Transaction Approver	Zhou, Tom Yi Shang
Comment	The Sold Commodity will be retired in the name of Etex Australia for the purpose of Climate Active Certification for Siniat Products.

Transferring Account

Account Number	AU-2977
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101511					2020-21		8,323,930,132 - 8,323,930,583	452

Transaction Status History

Status Date	Status Code
2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT	Completed (4)
2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT	Proposed (1)
2022-10-24 12:53:24 AEDT 2022-10-24 01:53:24 GMT	Account Holder Approved (97)
2022-10-11 10:20:50 AEDT 2022-10-10 23:20:50 GMT	Awaiting Account Holder Approval (95)

Prony and Kafaete wind-farms

- 1340 of the total VERs surrendered under this transaction were used for the 2021-22 Climate Active certification of Siniat Opt-In Plasterboard and Metal; and voluntary action (see Appendix A). 508 of the total VERs surrendered were allocated to Opal Climate Active certification for 2022-23 (174) and 2022-24 reporting (334).

Climate
Positive Action for Planet + People

We are delighted to confirm the retirement of

1848 Verified Emission Reductions (VERs)

for

South Pole Carbon Asset Management Ltd.

on 11/10/2022

The Sold Commodity will be retired in the name of Etex Australia for the purpose of Climate Active Certification for Siniat Products.

Project: Prony and Kafeate wind-farms, New Caledonia (300344)

These credits have been retired, saving 1848 tonnes of CO2 emissions from being released into the atmosphere.
Thank you for investing in a safer climate and more sustainable world.

Gold Standard

Retirement certificates are hosted on the Gold Standard Impact Registry. view your certificate.

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environnment House 2, Switzerland | goldstandard.org. +41 22 788 70 80, help@goldstandard.org

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

This section is Not applicable.

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

1. Large-scale Generation certificates (LGCs)*	n/a
2. Other RECs	n/a

*LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Total LGCs surrendered this report and used in this report									

APPENDIX A: ADDITIONAL INFORMATION

Emissions such as company travel or similar are traditionally considered as being outside the scope of a product LCA. We have decided to take action on reducing these emissions.

- Company travel: travel reduced due to COVID-19 and did not return to pre-COVID levels thanks to our policy to avoid company travel unless necessary. Where not possible we have committed to offsetting these emissions
- Company vehicles: fuel consumption by Siniat operated sales and distribution vehicles will also be offset, and over time the fleet replaced by renewably powered vehicles
- Siniat Retail and Distribution Centres: Etex operates 7 distribution warehouses and retail stores across Australia. The electricity to operate these sites will be transitioned to renewable sources and until finalised, offsets will be purchased.

NB: This information is duplicated in the Public Disclosure Statements for the reporting period 2022-23 for Siniat Opt-in programs for Plasterboard and Metal: the total offsets tabled below covers the organisation's activities associated with Siniat Plasterboard and Metal products.

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
Sri Lanka Solar Projects: GS11417 10mw Solar One Ceylon (Pudukadumalai) Solar Power Project (2018-Sop-001-10.0mw)	VERs	Gold Standard Impact Registry	19 October 2023	GS1-1-LK-GS11417-21-2019-23193-975-1874	2019	900	Company direct activities which are within operational control; including corporate travel (flights), company managed vehicles (cars and delivery trucks), distribution warehouses activities (electricity and forklifts).
GS11418 10MW Nedunkulam Solar PV Project (2018-SOP-002-10.0MW)	VERs	Gold Standard Impact Registry	19 October 2023	GS1-1-LK-GS11418-21-2020-23197-1-700	2020	397	

APPENDIX B: ELECTRICITY SUMMARY

Not Applicable.

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.

Relevant non-quantified emission sources	Justification reason
n/a	

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**).

	No actual data	No projected data	Immaterial
Minor additives / in plant materials such as welding gases	Yes	Yes	Yes
Ancillary installation items such as screws	Yes	Yes	Yes

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
Operation of Third party Distributor stores	N	N	N	N	N	**Size:** Not all emissions attributable to the operation of third party distributors relates to the sale of Siniat products. As such their impact relevant to the total inventory, is negligible. **Influence:** These are separate and independently operated businesses. We do not have the potential to influence or change their emissions, and legally are not permitted. **Risk:** The emissions do not contribute to the greenhouse gas risk exposure. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product/service. **Outsourcing:** These are historically independent resellers of product.
Capital goods	N	N	N	N	N	**Size:** Due to the long lifetime of plant and equipment used in the product manufacture, the emissions are considered to be negligible. . **Influence:** We do not generally have the potential to influence the emissions related to capital goods; and whilst we have a sustainable procurement approach, the speciality of the capital goods constrains the ability to influence. **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. **Stakeholders:** Capital goods are commonly considered as outside the system boundary for evaluating the life cycle inventory of a product. **Outsourcing:** We do not manufacture capital goods.
Employee travel to and from work	N	N	N	N	N	**Size:** Employee commuting attributable to the scope of certification was not material to the product carbon footprint. **Influence:** Whilst we encourage teammates to make sustainable choices, we do not have the potential to influence the emissions from their travel to and from work. **Risk:** The emissions do not contribute to the greenhouse gas risk exposure. **Stakeholders:** Personnel-related impacts, such as transportation to and from work, are commonly considered as outside the system boundary for evaluating the life cycle inventory of a product. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Company travel (flights)	N	N	N	N	N	**Size:** Employee company travel attributable to the scope of certification was found not to be material to the product carbon footprint. The company avoids travel and uses electronic systems such as Teams to limit the need. **Influence:** We do not have the potential to influence the emissions from this source, however we do offset our company flights. **Risk:** The emissions do not contribute to the greenhouse gas risk exposure. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product/service. It is not common practice to include company travel inside the system boundary for evaluating the life cycle inventory of a product. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.

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