PUBLIC DISCLOSURE STATEMENT

KLEENHEAT

PRODUCT CERTIFICATION
FY2022–23 (TRUE-UP)

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Wesfarmers Kleenheat Gas Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 True-up 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.*  Tanya Rybarczyk General Manager, Kleenheat 20/05/2024

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

Version: August 2023

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	534 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.8%
CARBON ACCOUNT	Prepared by: Ndevr Environmental Pty Ltd
TECHNICAL ASSESSMENT	04/04/2022 for FY2022-23 reported (projection) Ndevr Environmental Next technical assessment due: FY2025-26 report
THIRD PARTY VALIDATION	Type 3 12/04/2022 Tim Grant Life Cycle Strategies Pty Ltd

Contents

2.CERTIFICATION INFORMATION

Description of certification

This Public Disclosure Statement (PDS) supports the carbon-neutral product certification for opt-in natural gas sold by Kleenheat. The emissions reported in this PDS cover the emissions for FY2023, the first year of certification, via a true-up report performed at the end of the reporting year.

This certification will allow Kleenheat's customers to offset greenhouse gas emissions associated with their use of the natural gas they purchase from Kleenheat as an optional opt-in offering. Kleenheat commenced offering the optional opt-in on 9 August 2022.

Product description

The functional unit for the certified carbon neutral natural gas product is 1 gigajoule (GJ) of opt-in natural gas consumed, with emissions expressed as tonnes of CO_2-e per GJ.

The product is sold on an opt-in basis and this certification is cradle to grave and assumes combustion of natural gas by the end user.

Business description

Kleenheat is part of Wesfarmers Chemicals, Energy and Fertilisers (WesCEF). WesCEF has publicly outlined how it will achieve a 30 per cent reduction in scope 1 and scope 2 emissions by 2030 compared to its 2020 baseline and net zero greenhouse gas emissions by 2050 as part of its Three-Phase Decarbonisation Journey[1]. WesCEF has already delivered an 11 per cent reduction in emissions compared to its 2020 baseline and is on track to deliver a 30 per cent reduction by 2030.

Kleenheat believes in a healthy, safe, and sustainable future for all, and it is committed to a target of net zero scope 1 and 2 emissions by 2050. Kleenheat recognises this is critical for preserving its long-term value and creating sustainable growth.

Kleenheat is committed to safety and sustainability across its value chain.

[1] Further information on WesCEF's net zero roadmap is available at https://Wescef.com.au/Wescefs-roadmap-to-net-zero/. The assumptions underpinning WesCEF's targets will be regularly tested to ensure that they are reasonable. Adjustments to targets will be made as required, if the technologies do not advance at the required pace. In setting its net zero targets, WesCEF has assumed that these technologies continue to advance and become commercially viable and capable of operating at scale, well before 2050. WesCEF assumes government policy remains supportive of climate action. Around ten per cent of WesCEF's remaining emissions may require the use of carbon offsets, if no commercially viable technological solutions emerge.

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

Natural gas sold

Advertising services

Business services

Computer and technical services

Computer hardware

Cleaning services

Electricity

Electronic office equipment

Fleet of vehicles

Postal and courier services

Telecommunications

Subscriptions

Staff commuting

Water usage

Waste

Working from home

Non-quantified

n/a

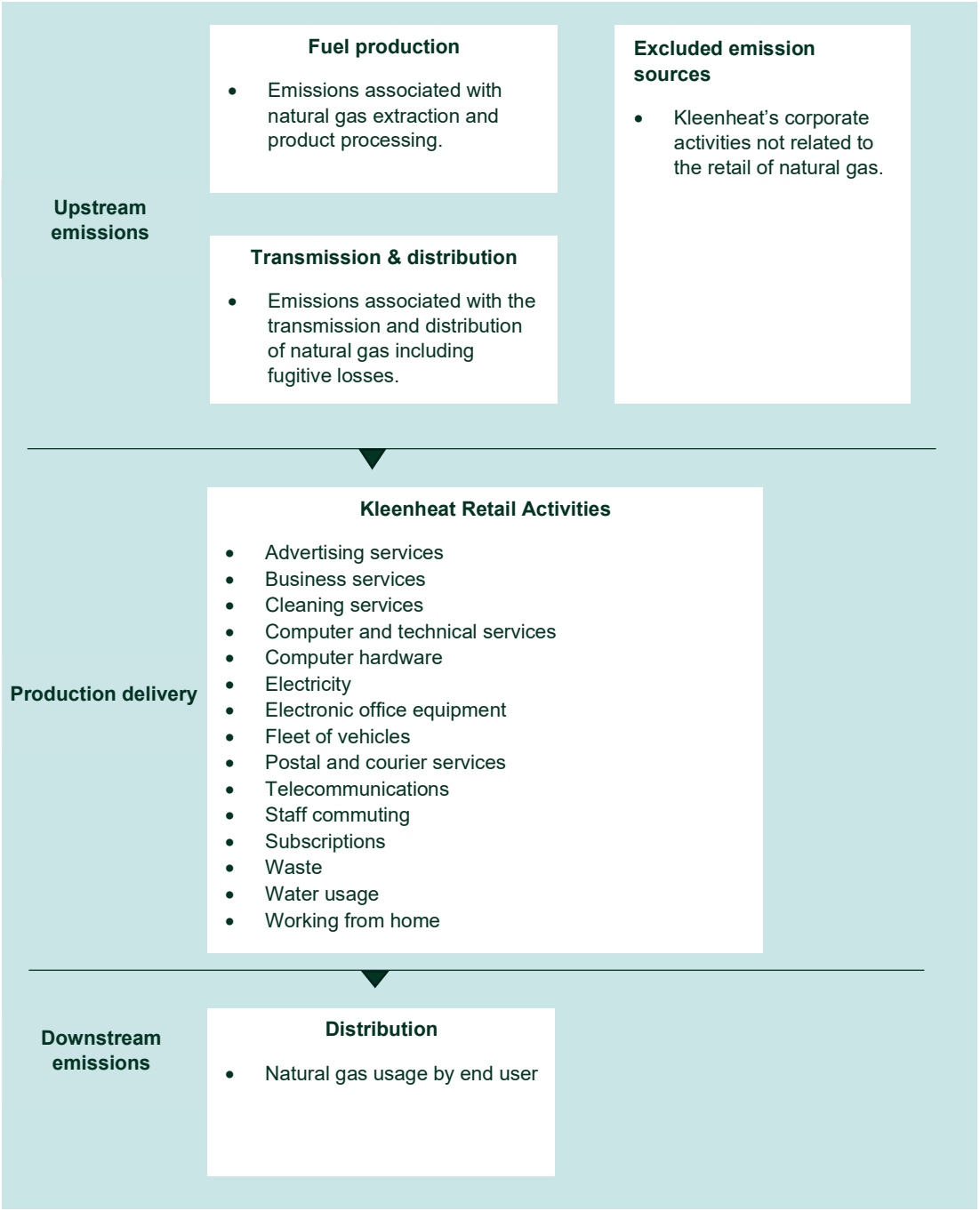
Outside emission boundary

Non-attributable

Corporate activities not related to the retail of natural gas

Product process diagram

This is a cradle-to-grave boundary.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Kleenheat is developing its own 2050 Net Zero Roadmap which considers the introduction of renewable gases into the retail natural gas network, sourcing zero-emission electricity and developing alternative and new products to support our customers' transition to low-carbon energy sources.

Over 99% of the emissions associated with natural gas products occur in the extraction, production, transportation, and combustion of natural gas, which are outside the direct control of Kleenheat but forms part of the business's scope 3 emissions. While specific targets for reducing emissions intensity were not set during the reporting period, Kleenheat is actively assessing measures to address emissions within its supply chain.

Kleenheat has revised its gas procurement process, requiring suppliers to furnish emission intensity data. This information will facilitate measurement and comparison of scope 1 and scope 3 emissions. Kleenheat intends the information to form the foundation to develop collaborative emission reduction plans with suppliers in the foreseeable future.

The Distributor's draft access arrangement for 2025-2029 proposes blending low concentrations of renewable gases in the distribution network. Kleenheat's public submission[2] on the proposed access arrangement expresses no objections or concerns, recognising the Distributor's efforts to facilitate renewable gas readiness.

In addressing emissions from retailing activities, Kleenheat is formulating strategies to target emission reductions. A wide range of activities within our control are being considered, such as the pending office relocation in 2025, which is expected to reduce scope 2 and scope 3 emissions. The new location will comprise an energy-efficient building and, we believe that because of its location, will encourage greater public transport use. Kleenheat is also exploring electrification or hydrogen for vehicle fleets. Kleenheat plans to investigate the viability of setting targets for these activities during FY25. Setting targets with certainty and accuracy is complex due to the nature of the emissions and their relatively small contribution to Kleenheat's overall emissions.

Providing households with the choice to opt in to offsetting options empower households to reduce their emissions impact until technologies that lower the emissions intensity of natural gas become more widely available.

[2] Access Arrangement for Period commencing 2025 - Economic Regulation Authority Western Australia (erawa.com.au)

WesCEF Decarbonisation Journey

Kleenheat is part of Wesfarmers Chemicals, Energy and Fertilisers (WesCEF), which has set a target of net zero operational (scope 1 and scope 2) emissions by 2050 and has developed a Net Zero Roadmap[3].

The first phase commenced in late 2012 with the installation of abatement catalysts in several of its manufacturing plants. This investment in technology delivered a reduction in cumulative CO_2-e emissions of 5.5 million tonnes, approximately 40 per cent, by the end of 2020[4].

The second and third phases feature a Net Zero Roadmap outlining how WesCEF proposes to achieve net zero scope 1 and scope 2 emissions by 2050, and includes an interim emissions reduction target of 30 percent, relative to a 2020 baseline by 2030[5]. While the technologies that underpin the 2030 target are well established, there is greater uncertainty around the optimal combination of technology that will be deployed from 2030 onwards.

WesCEF's three-phase decarbonisation journey positions the business on a credible pathway to reduce its own emissions as well as understanding emissions across its value chains. The Net Zero Roadmap focuses on how the business will accelerate the decarbonisation of its existing operations and looks to incorporate new technologies, like carbon capture utilisation and storage and low-carbon hydrogen, to reach net zero by 2050[6].

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[3] See footnote 1, and refer to page 4 of this document.

[4] *The first phase of WesCEF's decarbonisation journey refers to period FY2012-2020. During this time WesCEF installed and maintained nitrous oxide abatement catalysts in its nitric acid plants, captured carbon dioxide for re-sale and generated a significant amount of electricity used on site.*

The nitrous oxide abatement catalyst reduces nitrous oxide by 80 per cent or more by converting nitrous oxide into inert nitrogen and oxygen gas. The catalyst is of pelleted configuration, which degrades over time and requires periodic replenishment to maintain optimal abatement.

Carbon capture technology was used to capture carbon dioxide released in the production of Ammonia. WesCEF then sells this carbon dioxide to other businesses, avoiding additional carbon dioxide being created in their processes.

WesCEF generates a significant amount of process heat at CSBP and has invested in technology that can recover and convert this heat into electricity, reducing its reliance on grid electricity and minimizing its scope 2 emissions.

These abatement initiatives have delivered cumulative abatement of over 6 million tonnes of CO_2e from when they were installed in 2012 to the end of the first phase in 2020. All references to years are financial years: 2020 = FY2020.

[5] *Relative to an FY2020 baseline of ~955,000 tonnes CO_2e, which incorporates the abatement already delivered. If it were not for this abatement the baseline would be ~1.8 million tonnes CO_2e. The baseline also reflects the revision in the global warming potential of nitrous oxide from 298 times that of carbon dioxide to 265 times and the revision of the global warming potential of methane from 25 times that of carbon dioxide to 28 times.*

WesCEF's baseline emissions will be updated in the event of significant portfolio changes, such as material changes to production volumes and mergers, acquisitions and divestments. It will also be updated to reflect changes in greenhouse gas emissions reporting protocols. Should changes to the baseline be made, the 2030 interim reduction target may also change.

[6] *Low-carbon hydrogen refers to the production of hydrogen via the electrolysis of water powered by renewable electricity or by capturing emissions released through carbon capture storage or utilisation technology. WesCEF currently produces approximately 50,000 tonnes of hydrogen per annum via steam methane reforming, for use in its ammonia manufacture.*

WesCEF's Net Zero 2050 target assumes that new abatement technologies will become commercially viable and operate at scale by 2050 and that government policy will be supportive of climate change action.

With a focus on emissions from both its production processes and electricity use, the roadmap also recognises the importance of emissions reductions across WesCEF's supply and customer value chains, with plans to develop a scope 3 reduction pathway. WesCEF's targets and Net Zero Roadmap are dynamic, and as new decarbonisation solutions emerge, the business will strive to do more.

First Phase

The 2050 Net Zero Roadmap builds upon WesCEF's longstanding commitment to sustainability and its strong history of emissions abatement achievements. While WesCEF's Net Zero Roadmap reflects the organisation's recognition that future growth is linked to achieving net zero emissions by 2050, its decarbonisation journey began ten years ago with the use of abatement catalysts. WesCEF also avoids emissions through extensive use of process waste heat recovery to generate electricity and the capture and sale of carbon dioxide from its manufacturing processes. Cumulative abatement by 2020 exceeded 6 million tonnes of greenhouse gas emissions.

WesCEF is proud of what it has accomplished from being a 'carbon aware' business. It leverages a track record of technical innovation, efficient design and operations, reputation for reliability and safety, along with its committed 1400-strong workforce, to continue to significantly reduce its emissions. Managing assets in 'hard-to-abate'[7] sectors with a focus on protecting the environment continues to be both a priority and a challenge.

Second Phase

WesCEF is currently in the second phase of its decarbonisation journey. For this phase, it has set an interim emissions reduction target for scope 1 and 2 emissions of 30 per cent by 2030.

The business is exploring a number of ways to achieve this, including upgrading existing abatement technologies, changing business practices, investing in new technology, and adopting renewable energy for the portion of electricity the business does not generate itself.

Another focus of this second phase is to establish the processes and partnerships, as well as explore and prove the technologies, that will be deployed in phase three and enable WesCEF to achieve its ultimate goal of net zero scope 1 and 2 emissions by 2050.

Third Phase

The third phase signals a reduction of scope 1 and 2 emissions by a further 60 per cent by 2050. This will leave WesCEF with approximately 10 per cent of its baseline emissions unabated (90 per cent reduction overall). Carbon offsets will be utilised for the remaining emissions if no technological solutions emerge.

WesCEF currently makes hydrogen as an input to its ammonia production, and decarbonising hydrogen production is a critical enabler for the business to achieve its net zero target. It also offers exciting growth prospects for WesCEF since many of its customers are looking to transition to sustainable fuels.

[7] *Hard-to-abate sectors are those that are widely recognised as having not readily available or commercially viable technology to abate their carbon emissions.*

The investigation, evaluation, and potential piloting of electrolysis, carbon capture and utilisation, and storage solutions for low-carbon hydrogen lays the foundation for the organisation's important third phase.

Opportunities Ahead

WesCEF's decarbonisation transformation will depend upon new and emerging technologies and collaboration with industry and researchers to identify, study and deploy low-emissions technologies. The business is optimistic that the technologies to abate the majority of its process emissions will become commercially viable. Any new growth opportunities or investments will also have to align with its WesCEF's Net Zero Roadmap.

Reporting

WesCEF is committed to transparent reporting and already discloses its ammonium nitrate emissions intensity and has been progressively measuring and reporting its scope 3 emissions since 2009.

While this is an important and valuable first step, the business acknowledges it needs to do more to help its customers take account of emissions in their procurement decisions. WesCEF has completed the measurement of its full inventory of scope 3 emissions over the last two years. Full transparency of emissions across its value chains will enable WesCEF to work collaboratively with its customers and suppliers to deliver the decarbonisation outcomes everyone is seeking.

Climate Governance

WesCEF is a division of Wesfarmers, a diversified conglomerate listed on the ASX and one of the nation's largest employers with more than 100,000 employees. The Wesfarmers Board has responsibility for managing the Group's response to climate change. Climate change risk management is part of Wesfarmers' Operating Framework and is an agenda item for the Wesfarmers Board and its Audit and Risk Committee.

Wesfarmers requires all its businesses to include emissions forecasts as part of its annual corporate planning process and, since 2014, has considered an internal shadow carbon price as part of capital allocation decisions for projects. In 2017, Wesfarmers commenced reporting under the Taskforce on Climate Related Financial Disclosures (TCFD) standards and has found this framework valuable to understand the many dimensions of climate change. Scenario analysis plays a fundamental role in Wesfarmers' climate strategy and risk management approach. Wesfarmers and its divisions evaluate the risk and opportunities presented by climate change under three global warming scenarios.

More details of WesCEF's three-phase Decarbonisation Journey and Net Zero Roadmap can be found at www.wescef.com.au.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

N/A

Emissions summary

Attributable process	tCO_2-e
Extraction, production and transportation of natural gas and combustion by end user	315,885
Kleenheat retail activities (relating to the sales of natural gas product certification based on actual opt-in sales volumes)	1,698

No uplift factors were applied.

Emissions intensity per functional unit	**0.06 tCO_2-e/GJ**
Number of functional units to be offset	**Commercially sensitive**
Total emissions to be offset	**534 tCO_2-e**

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset are 534 tCO_2-e. The total number of eligible offsets used in this report is 534. Of the total eligible offsets used, 0 were previously banked and 2,500 were newly purchased and retired. 1,966 offset units are remaining and have been banked for future use.

Co-benefits

This project establishes permanent plantings of mallee eucalypt tree species on land that was predominantly used for agricultural purposes for at least five years prior to project commencement. [8] The 5,700ha of reforestation is contained on 14 properties within the Central and Northern Agricultural Regions of Western Australia. From 2009 to 2010 over 6,000,000 native species mallee trees were planted on land previously cleared for dryland cropping and grazing. Registration as a Carbon Farming Initiative Project included commitment to maintain the project forest for a minimum 100 years.

The regions that contain the project areas are recognized as significantly over-cleared, and the reforestation is providing protective habitat for native flora and fauna, reducing wind and water erosion, in some cases reducing soil salinity, and some cases providing a useful environment for sheep and honeybees.

[8] Clean Energy Regulator

Eligible offsets retirement summary

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	534	100%

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 (%)
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	10 June 2022	3,766,055,686 – 3,766,008,185	2017-18	-	2,500	0	1,966	534	100%
									Total offsets retired this report and used in this report	**534**	
									Total offsets retired this report and banked for future reports	**1,966**	

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Evidence of Australian Carbon Credit Units (ACCUs) retired for this certification (serial numbers 3,766,055,686 – 3,766,008,185):

Transaction ID	AU22545
Current Status	Completed (4)
Status Date	10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Egan, Matthew James David
Transaction Approver	Argall, Peter Edward
Comment	Voluntary surrender on behalf of Kleenheat for its carbon neutral natural gas certification under the Climate Active Program.

Transferring Account

Account Number	AU-2171
Account Name	Wesfarmers Kleenheat Gas Pty Ltd
Account Holder	Wesfarmers Kleenheat Gas 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			EQP100636					2017-18		3,766,005,686 - 3,766,008,185	2,500

Transaction Status History

Status Date	Status Code
10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)	Completed (4)
10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)	Proposed (1)
10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)	Account Holder Approved (97)
10/06/2022 12:41:01 (AEST) 10/06/2022 02:41:01 (GMT)	Awaiting Account Holder Approval (95)

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.**

Figures in the tables below represent total electricity consumption and emissions attributable to all gas sold to Kleenheat customers, not solely the amount apportioned to opt-in volumes of gas covered in this certification.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions ($kgCO_2$-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	127,241	0	19%
Residual Electricity	549,571	524,840	0%
Total renewable electricity (grid + non grid)	**127,241**	**0**	**19%**
Total grid electricity	**676,812**	**524,840**	**19%**
Total electricity (grid + non grid)	**676,812**	**524,840**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**549,571**	**524,840**	
Scope 2	485,335	463,495	
Scope 3 (includes T&D emissions from consumption under operational control)	64,236	61,345	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.80%**
Mandatory	**18.80%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**463.50**
Residual scope 3 emissions (t CO_2-e)	**61.34**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**463.50**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**61.34**
Total emissions liability (t CO_2-e)	**524.84**

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 ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
WA	676,812	676,812	345,174	27,072	0	0
Grid electricity (scope 2 and 3)	**676,812**	**676,812**	**345,174**	**27,072**	**0**	**0**
WA	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**676,812**					

Residual scope 2 emissions (t CO_2-e)	**345.17**
Residual scope 3 emissions (t CO_2-e)	**27.07**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**345.17**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**27.07**
Total emissions liability	**372.25**

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.

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.

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Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Kleenheat's corporate activities not related to the retail of natural gas.	N	N	N	N	N	Outside the scope of Kleenheat's product boundary.

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