



PUBLIC DISCLOSURE STATEMENT

MERCHANTS OF THE SUN

ORGANISATION CERTIFICATION
FY2022–23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



Merchants.

| | |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | Merchants of the Sun |
| REPORTING PERIOD | Financial year 1 July 2022 – 30 June 2023 Arrears report |
| DECLARATION | <p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Rhyland Horthy Banks Director 25th March 2024</p> |



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

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Version August 2023.



1.CERTIFICATION SUMMARY

| | |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 343 tCO ₂ -e |
| OFFSETS USED | 100% VCU's |
| RENEWABLE ELECTRICITY | 18.80% |
| CARBON ACCOUNT | Prepared by: Pangolin Associates |
| TECHNICAL ASSESSMENT | 26/10/2022 Pangolin Associates <i>Next technical assessment due: FY2025</i> |

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year 1 July 2022 – 30 June 2023 and covers the business operations of Merchants Label Pty Ltd (trading as Merchants of the Sun), ABN: 62 645 535 673.

Most of the products sold by Merchants of the Sun (in Australia and internationally) are included in this certification boundary and are certified as carbon neutral products under a separate Climate Active product certification (child certification). Excluded products are specified in section 2 of the PDS.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following location:

- Shop 4, 2 Dawn Parade, Miami 4220 QLD.
- 1/2086 Gold Coast Highway, Miami 4220 QLD.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

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

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

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

Organisation description

Merchants of the Sun is a slow jewellery label based in the Gold Coast, Queensland. Founded in April 2020 by Matthew Banks, the brand continues to fashion a balance between expression and ethical creation.

Each collection includes a considered selection of rings, cuffs, chains and pendants. Most of our products are handcrafted in Indonesia using 100% recycled 925 sterling silver and occasionally 18k gold vermeil. Pieces that go unsold are recycled and melted down for use in succeeding product launches.

Articulating a connection to the environment, Merchants of the Sun acts according to a vision of a zero-waste world. All operations are fortified by the community it has created via consumer education and transparency.

Creativity is the heart of all operations - a notion that is consciously upheld by the team on a daily basis.

Merchants Label Pty Ltd T/A Merchants of the Sun

ABN: 62 645 535 673

ACN: 645 535 673

Office/Warehouse: 2 Dawn Parade, Miami QLD 4220

House of Merchants: Shop 1/2086 Gold Coast Highway, Miami, Queensland 4220

“Motivated by the vision of a zero-waste world, Merchants of the Sun brings to life handcrafted jewellery that inspires their culture to mindfully consume and consciously create.” Matt Banks (Founder)

3.EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

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

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified - Organisation

Accommodation and facilities
Air Transport
Cleaning and Chemicals
Electricity
Food
ICT services and equipment
Land and Sea Transport
Machinery and vehicles
Office equipment & supplies
Postage, courier, and freight
Professional Services
Taxi
Refrigerants
Waste
Employee commute
Working from home

Emissions quantified as part of the Product Certification:

Raw materials
Manufacturing
(Indonesian/Chinese operations)
Packaging
Freight
Disposal

Non-quantified

Water

Optionally included

N/A

Outside emission boundary

Excluded

Products sold:
Accessories (sticker, keychain, gift box, Twin Fin, Leather keychain)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy FY2024 to FY2027

We are still working towards our goal to reduce our emissions per product by 30% by 2027 compared to our 2021 base year.

IN-HOUSE RECYCLING AND RENEWABLES

- GreenPower is to be completed by June 2024.
- TerraCycle is to be implemented by June 2024.

PRODUCTION/PRODUCT

- We have changed our complimentary ring sizer in every packaging to an add-on to reduce our ring sizer output from 14,356 Ring Sizers in 2023 to 6271 Ring Sizers in 2024 YTD, a 43.68% reduction in our virgin plastic output. We are investigating a recyclable variation of this product as an interim solution until we can implement our technology-based solution.
- Successfully Introduced Close the Loop Program – 12 orders returned to date. The forward plan is to increase uptake on this by 10% YOY.
- Investigate Solar Options for the Indonesian Factory + Indonesian House of Merchants.
- New Chain Supplier RJC Registered + Recycled Supplier Registration - 100% by 2024/2025.
- Become waste-free by the end of 2027 across all production and retail areas.

PACKAGING

- Redesigned packaging and introduced Sugarflex Recyclable Packaging, roll out of implementation in the supply chain by November 2024.
- All other packaging components are recyclable or made from recyclable materials. We are still investigating natural mycelium packaging; however, we had issues with the import/export of live products.
- Review refineries for Gold recycling by 2025.

ETHICAL CONDUCT

- Registration with BCorp - All applications are in the final processing stage by June 2024.
- Responsible Jewellery Council Registration by June 2025.

PROJECTS / CARBON COMMITMENT

- Rimba Raya Bio-Diversity Carbon Offsets

Emissions reduction actions in FY2023

IN-HOUSE RECYCLING

- Goals not achieved were postponed to FY2024; please see above.

PRODUCTION/PRODUCT

- We have changed our complimentary ring sizer in every packaging to an add-on to reduce our ring sizer output from 14,356 Ring Sizers in 2023 to 6271 Ring Sizers in 2024 YTD, a 43.68% reduction in our virgin plastic output.
- We are investigating a recyclable variation of this product as an interim solution until we can implement our technology-based solution.
- Successfully introduced Close the Loop Program. Four orders returned in June of 2023 upon launch. In 2024 YTD, we have had eight returns so far. We plan on revamping our loyalty program, email marketing channels, and sustainability pages to encourage people to participate in our Close the Loop Program.
- Due to recycled-sourced silver certification and analysis, our Scope 3 emissions were reduced by 20.92% for raw materials and 22.94% for advertising emissions in 2022-23.
- At this stage, we are at a standstill with the refinery of Gold Sourcing (i.e. using all raw materials for gold).

PACKAGING

- All packaging components are recyclable or made from recyclable materials. We are still investigating natural mycelium packaging; however, we had issues with the import/export of live products.

ETHICAL CONDUCT

- Implemented Supplier Code of Conduct, Conflict Minerals Policy and Ethical Marketing Policy as documented on our transparency page. (<https://merchantsofthesun.com.au/pages/transparency>)

PROJECTS / CARBON COMMITMENT

- Rimba Raya Bio-Diversity Carbon Offsets.

5.EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year |
|-------------------|---------|--|
| | | Total tCO ₂ -e (without uplift) |
| Base year/Year 1: | 2020–21 | 109.9 |
| Year 2: | 2021–22 | 289.5 |
| Year 3: | 2022-23 | 342.6 |

Significant changes in emissions

| Emission source name | Previous year emissions (t CO ₂ -e) | Current year emissions (t CO ₂ -e) | Detailed reason for change |
|-------------------------------------|--|---|--|
| Product - Raw Materials | 85.1 | 67.3 | In FY23 the emission factor for silver was changed to account for recycled silver whereas in FY22 a virgin silver emission factor was applied. Partly off-set by increased sales volume. |
| Product - Distribution to Customers | 29.2 | 37.7 | Increased sales volume. |
| Advertising services | 68.0 | 52.4 | Reduction in advertising spent in FY23. |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| Pangolin Associates | Consulting services |

Emissions summary

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

| Emission category | Sum of Scope 1 (t CO2-e) | Sum of Scope 2 (t CO2-e) | Sum of Scope 3 (t CO2-e) | Sum of total Emissions (t CO2-e) |
|---|--------------------------|--------------------------|--------------------------|----------------------------------|
| Accommodation and facilities | 0.00 | 0.00 | 1.13 | 1.13 |
| Bespoke | 0.00 | 0.00 | 0.00 | 0.00 |
| Cleaning and chemicals | 0.00 | 0.00 | 0.11 | 0.11 |
| Climate Active carbon neutral products and services | 0.00 | 0.00 | 0.00 | 0.00 |
| Electricity | 0.00 | 5.05 | 0.67 | 5.72 |
| Food | 0.00 | 0.00 | 0.73 | 0.73 |
| ICT services and equipment | 0.00 | 0.00 | 0.65 | 0.65 |
| Professional services | 0.00 | 0.00 | 145.78 | 145.78 |
| Refrigerants | 0.34 | 0.00 | 0.00 | 0.34 |
| Transport (air) | 0.00 | 0.00 | 33.61 | 33.61 |
| Transport (land and sea) | 3.84 | 0.00 | 3.94 | 7.78 |
| Waste | 0.00 | 0.00 | 2.75 | 2.75 |
| Water | 0.00 | 0.00 | 0.00 | 0.00 |
| Working from home | 0.00 | 0.00 | 1.28 | 1.28 |
| Office equipment and supplies | 0.00 | 0.00 | 1.11 | 1.11 |
| Product - Raw Materials | 0.00 | 0.00 | 67.34 | 67.34 |
| Product - Manufacturing | 0.00 | 0.00 | 27.95 | 27.95 |
| Product - Packaging upstream | 0.00 | 0.00 | 0.04 | 0.04 |
| Product - Packaging | 0.00 | 0.00 | 3.40 | 3.40 |
| Product - Upstream Freight | 0.00 | 0.00 | 1.03 | 1.03 |
| Product - Distribution to Customers | 0.00 | 0.00 | 37.70 | 37.70 |
| Product - Disposal Emissions | 0.00 | 0.00 | 4.14 | 4.14 |
| Total | 4.18 | 5.05 | 333.34 | 342.57 |

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 343 t CO₂-e. The total number of eligible offsets used in this report is 343. Of the total eligible offsets used, 0 were previously banked and 343 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Rimba Raya is situated in Central Kalimantan in Indonesian Borneo. Covering land approximately the same size as Singapore, it is known as one of the largest Orangutan sanctuaries in the world. Offering a viable alternative to deforestation, a practice very common in the area, the project has a wealth of benefits to the biodiversity of the region and the surrounding communities. Rimba Raya is home to over 300 species of birds, 122 species of mammals and 180 species of trees and plants. The project has strong community based initiatives including increased employment for communities, greater access to medical and health services, and assistance with education.

The Rimba Raya REDD+ project has successfully defended 64,500 hectares of carbon and biodiversity-rich lowland peat forest from conversion to oil palm plantations, which surround the project area and adjacent Tanjung Putting National Park. Rimba Raya protects over 120 threatened and endangered species in the project area including the endangered Borneo Orangutan and supports over 10,000 forest-dependent community members living in and along the boundaries of the project, who have traditionally held no tenure and who have used the forest in an unsustainable way.

Eligible offsets retirement summary

The offset retirement table below covers both the Organisation (this PDS) and the MOTS' products (see [product PDS](#)).

| Offsets retired for Climate Active carbon neutral certification | | | | | | | | | | | |
|--|----------------------|--|--------------|--|---------|------------------|---|---|---|--|-------------------------|
| Project description | Type of offset units | Registry | Date retired | Serial number (and hyperlink to registry transaction record) | Vintage | Stapled quantity | Eligible quantity retired (tCO ₂ -e) | Eligible quantity used for previous reporting periods | Eligible quantity banked for future reporting periods | Eligible quantity used for this reporting period | Percentage of total (%) |
| Rimba Raya Biodiversity Reserve Project | VCU | Verra | 06 Feb 2024 | 9900-157293366-157293499-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1 | 2018 | 0 | 134 | 0 | 0 | 134 | 39% |
| Rimba Raya Biodiversity Reserve Project | VCU | Verra | 06 Feb 2024 | 9900-157292383-157292591-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1 | 2018 | 0 | 209 | 0 | 0 | 209 | 61% |
| Total offsets retired this report and used in this report | | | | | | | | | | 343 | |
| Total offsets retired this report and banked for future reports | | | | | | | | | | 0 | |
| Type of offset units | | Eligible quantity (used for this reporting period) | | | | | Percentage of total | | | | |
| Verified Carbon Units (VCUs) | | 343 | | | | | 100% | | | | |

• 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

• APPENDIX A: ADDITIONAL INFORMATION

N/A

• APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

| Market-based approach summary | | | |
|---|---------------------|----------------------------------|-------------------------------|
| Market-based approach | Activity Data (kWh) | Emissions (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) | 1,386 | 0 | 19% |
| Residual Electricity | 5,986 | 5,717 | 0% |
| Total renewable electricity (grid + non grid) | 1,386 | 0 | 19% |
| Total grid electricity | 7,372 | 5,717 | 19% |
| Total electricity (grid + non grid) | 7,372 | 5,717 | 19% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | 5,986 | 5,717 | |
| Scope 2 | 5,286 | 5,048 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 700 | 668 | |
| 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 CO₂-e) | 5.05 |
| Residual scope 3 emissions (t CO₂-e) | 0.67 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 5.05 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | 0.67 |
| Total emissions liability (t CO₂-e) | 5.72 |
| <i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i> | |

| 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) |
| ACT | 0 | 0 | 0 | 0 | 0 | 0 |
| NSW | 0 | 0 | 0 | 0 | 0 | 0 |
| SA | 0 | 0 | 0 | 0 | 0 | 0 |
| VIC | 0 | 0 | 0 | 0 | 0 | 0 |
| QLD | 7,372 | 7,372 | 5,381 | 1,106 | 0 | 0 |
| NT | 0 | 0 | 0 | 0 | 0 | 0 |
| WA | 0 | 0 | 0 | 0 | 0 | 0 |
| TAS | 0 | 0 | 0 | 0 | 0 | 0 |
| Grid electricity (scope 2 and 3) | 7,372 | 7,372 | 5,381 | 1,106 | 0 | 0 |
| ACT | 0 | 0 | 0 | 0 | | |
| NSW | 0 | 0 | 0 | 0 | | |
| SA | 0 | 0 | 0 | 0 | | |
| VIC | 0 | 0 | 0 | 0 | | |
| QLD | 0 | 0 | 0 | 0 | | |
| NT | 0 | 0 | 0 | 0 | | |
| WA | 0 | 0 | 0 | 0 | | |
| TAS | 0 | 0 | 0 | 0 | | |
| Non-grid electricity (behind the meter) | 0 | 0 | 0 | 0 | | |
| Total electricity (grid + non grid) | 7,372 | | | | | |
| Residual scope 2 emissions (t CO₂-e) | | | | | | 5.38 |
| Residual scope 3 emissions (t CO₂-e) | | | | | | 1.11 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | | | | | | 5.38 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e) | | | | | | 1.11 |
| Total emissions liability | | | | | | 6.49 |

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 |
| <i>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.</i> | | |

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 |
| <i>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.</i> | | |

• 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 |
|--|----------------------|
| Water - organisation | Immaterial |

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

• APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisation's.

Excluded emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---------------------------------------|------|-----------|------|--------------|-------------|---|
| Accessories | N | Y | N | N | N | <p>Size: The emissions source is likely to be immaterial.</p> <p>Influence: We have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our product/service.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, might be unlikely to consider this a relevant source of emissions for our product/service.</p> <p>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.</p> |



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