



# **PUBLIC DISCLOSURE STATEMENT**

**FOUR PILLARS GIN**

**PRODUCT CERTIFICATION**

**CY2023**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Four Pillars
REPORTING PERIOD	1 January 2023 – 31 December 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><i>Tamara Sling-Ronen</i></p> <hr/> <p>Tamara Sling-Ronen                  Environment Director                  Date: 10 September 2024   8:11 AM AEST</p>



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

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Version: January 2024



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,221 tCO <sub>2</sub> -e
CARBON OFFSETS USED	20% ACCUs, 80% CERs
RENEWABLE ELECTRICITY	98.70%
CARBON ACCOUNT	Prepared by: Lion Pty Ltd
TECHNICAL ASSESSMENT	30/11/2021 Paola Martinez Ndevr Environmental Next technical assessment due: CY2025

Contents

- 1. Certification summary.....3
- 2. Certification information..... 4
- 3. Emissions boundary ..... 6
- 4. Emissions reductions ..... 9
- 5. Emissions summary ..... 10
- 6. Carbon offsets..... 13
- 7. Renewable Energy Certificate (REC) summary ..... 16
- Appendix A: Additional information ..... 17
- Appendix B: Electricity summary..... 19
- Appendix C: Inside emissions boundary ..... 22
- Appendix D: Outside emission boundary ..... 23



## 2. CERTIFICATION INFORMATION

### Description of product certification

This product certification is for every bottle of gin we make, all of it produced at our Four Pillars Distillery in Healesville. The parent certification is submitted under Lion Pty Ltd organization certificate and has a Parent-Child relationship with the Four Pillars Gin product certification. This certification captures the overlapping emissions between Lion Pty Ltd and Four Pillars Gin. Under the Climate Active technical guidance manual, the liability for the shared emissions is offset as part of the organization certificate and will be deemed carbon neutral when linked to its child certifications.

Four Pillars makes gin and only gin. In fact, the only things we make that are not gin are 'Made From Gin' (by-products and bottled gin cocktails).

What makes every Four Pillar Gin special is a combination of purity of spirit (we distill every gin to be the highest quality spirit) and concentration of flavour (we're passionate about packing all the flavour possibilities of modern Australia into our gins).

Four Pillars exclusively makes modern Australian gins. That means drawing on traditional gin botanicals and finding the best botanicals in the world to work with, such as our Macedonian juniper. And it means working with the unique botanicals, produce and flavours of Australia, from native seeds, nuts and flowers to whole fresh citrus. It's this combination that has made Four Pillars the most awarded and flavoursome family of gins on the planet.

A Cradle-to-gate approach was used as it was not initially possible to map the stages between gate to grave as this would have required us to estimate data for a product that was yet to be distributed to the market. This approach is allowed under the Product & Services standard if function of the final product is not known or there are significant barriers to collecting data.

- Functional unit: tonnes of CO<sub>2</sub>-e per Litre of Four Pillars Gin Produced
- Offered as: full coverage product
- Life cycle: cradle-to-gate

The responsible entity for this product certification is Healesville Distilling Pty Ltd, ABN 89 606 461 367.

This Public Disclosure Statement includes information for CY2023 reporting period.

## Description of business

Four Pillars Gin is a gin producer based in the Yarra Valley, an hour from the centre of Melbourne. At our home, Four Pillars Distillery in Healesville, we're focused single-minded on exploring the delicious possibilities of distilling gin in Australia. We believe Australia is the most delicious place on earth, and we're committed to capturing the flavours of Australia in the world's most creative, drinkable and awarded family of gins.

Four Pillars exclusively uses copper stills made by CARL of Germany. Every day our production stills (Wilma, Jude, Beth and Linda) are distilling Rare Dry Gin (our signature gin made with classic gin botanicals plus native Australian lemon myrtle, Tassie pepper and whole fresh oranges). In addition to our Rare Dry Gin, the heart and soul of our business, Four Pillars makes Olive Leaf Gin (made for a perfect Martini), Spiced Negroni Gin (the world's first dedicated Negroni gin), Navy Strength Gin (the world's most awarded overproof gin), Bloody Shiraz Gin (an iconic one of a kind) plus a whole family of limited edition, collaborative and barrel-aged gins.

As passionate explorers of gin and flavour, Four Pillars also makes a delicious family of gin-fuelled by-products, our Made From Gin family. Marmalade, chocolate, Ricci's Bikkies and salt are just some of the products made using gin-steamed oranges and spent gin botanicals. And it's this commitment to craft, creativity, sustainability and (above all) gin that is the signature of Four Pillars.

In addition to our home in Healesville, Four Pillars operates a drinks-led Laboratory in Sydney's Surry Hills and is widely available across Australia and around the world. Four Pillars has twice been named International Gin Producer of the Year at the International Wine & Spirits Competition (IWSC) in London (2019, 2020 & 2023). In September 2022 Four Pillars won the IWSC Inaugural Green Spirit Trophy.

Lion took full ownership of Four Pillars in 2023. The acquisition includes ownership of the Healesville distillery and all domestic and international sales and marketing of the brand.

## 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.

<b>Inside emissions boundary</b>	
<b><u>Quantified</u></b>	<b><u>Non-quantified</u></b>
<b>Electricity</b>	None
<b>Natural gas</b>	
<b>Water</b>	
<b>Wastewater</b>	
<b>Raw materials:</b>	
<ul style="list-style-type: none"><li>• Neutral grain spirit</li><li>• Botanicals</li></ul>	
<b>Packaging</b>	
<b>Freight and Transport</b>	
<b>Waste:</b>	
<ul style="list-style-type: none"><li>• Recycling</li><li>• General</li></ul>	
	<b><u>Optionally included</u></b>
	None

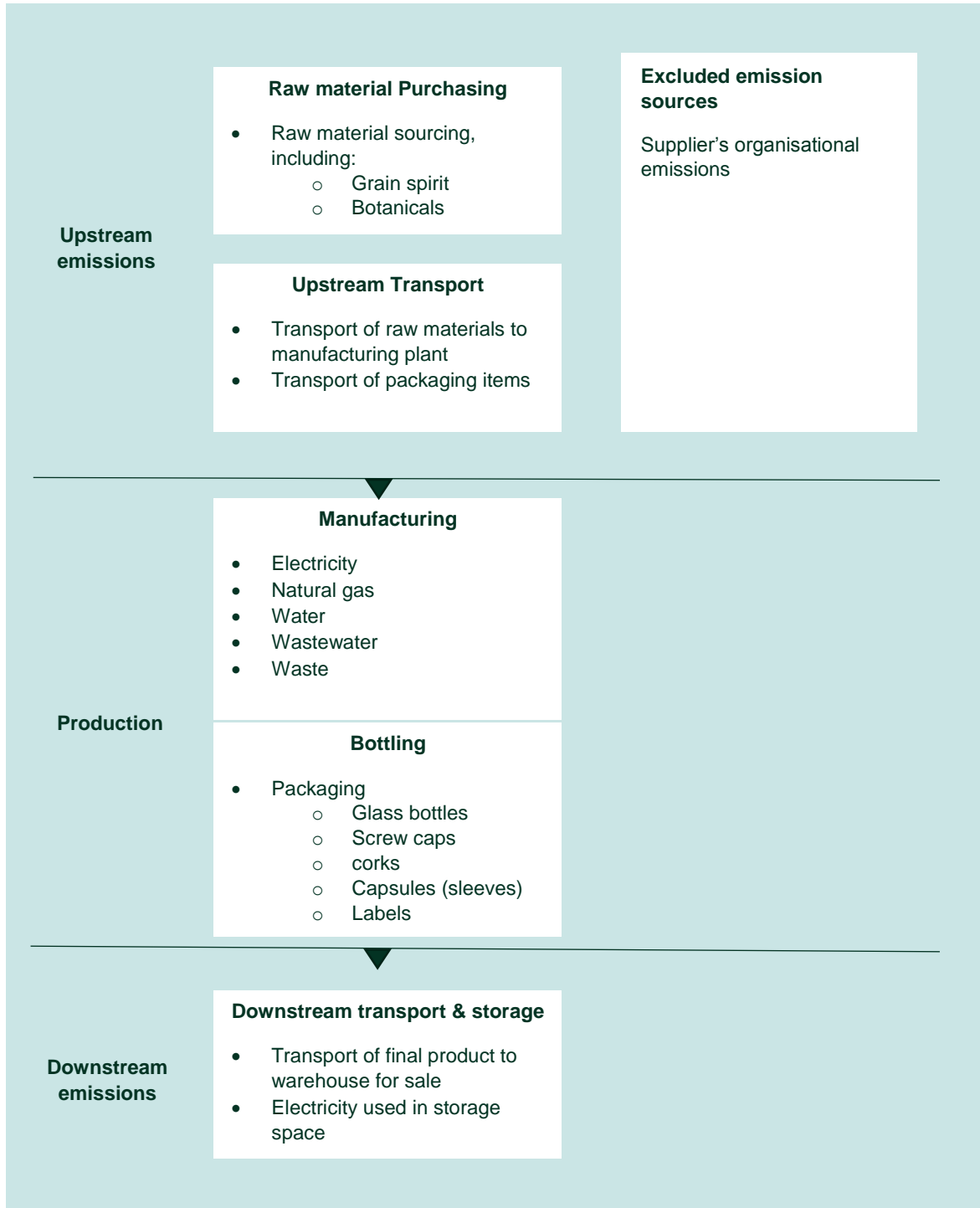
**Outside emission boundary**

**Non-attributable**

- Electricity and natural gas from offices.
- Any other emission sources related to organisational operations.

## Product / Service process diagram

Cradle-to-gate boundary





## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

As a subsidiary of Lion Pty Ltd, Four Pillars is aligned to the sustainability targets Lion has committed to. In line with science-based targets to limit global warming to under 1.5°C, Lion has committed to a 55% reduction of Scope 1 and 2 emissions from a 2019 baseline by 2030. As part of this strategy, Lion has committed to using 100% renewable electricity across sites, including Four Pillars, in the Australian and New Zealand network by 2025. In addition to direct carbon reductions, Lion recognises the necessity of carbon reductions in the value chain and has set a science-based target to reduce Scope 3 emissions by 30% by 2030, as compared to 2019 baselines.

Four Pillars is committed to reducing our emissions and dedicated to achieving broader sustainability wins that will reduce our impact on our environment. In 2023, Four Pillars participated in a study for a community energy micro grid. Whilst there were barriers to implementation, Four Pillars will continue to investigate opportunities for sustainability initiatives like the micro-grid. Four Pillars launched its sustainability plan in 2023 which focuses on 5 priority areas: energy, gin packaging, waste management/circular economy, partnerships & supply chain and community.

### Emissions reduction actions

In the last year, the Four Pillars team worked on the following initiatives to reduce carbon emissions and contribute to a circular economy:

- Upgraded the solar panels in the existing distillery building and installation on the new building 2.0 to a total capacity of 150 kW
- Hessian bags from botanicals are reused by Monkami foundation
- Introduction of Food Organics and Garden Organics (FOGO) across the Healesville site
- Material optimization of carton dividers resulting in 73% reduction in weight
- Bottle refilling is offered at the distillery door to encourage consumers to reuse Four Pillars Gin bottles
- 100% Purchased renewable electricity at the Healesville site achieved through Lion's power purchasing agreement

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year (not certified):	2021	2,156	0.00289
Year 1:	2022	2,528	0.00291
Year 2:	2023	2,294	0.00295

### Significant changes in emissions

Emissions intensity of the Four Pillars Gin product has increased vs 2022 due to the creation of a Solera system which stores high-proof gin prior to bottling to maintain product quality.

Significant changes in emissions			
Attributable process	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
<b>Glass Packaging</b>	749.32	670.03	Change of glass suppliers and decrease driven by lower production volume vs 2022
<b>Metal Products</b>	275.46	434.90	Increase in pricing per unit of screw caps and capsules
<b>Electricity (Market-based Scope 2 and 3)*</b>	290.59	4.99	Reflecting voluntary surrender of LGCs to cover 100% purchased electricity for the Healesville distillery and warehouse where the Four Pillars Gin is produced achieved through the Lion Pty Ltd Organisation certification.

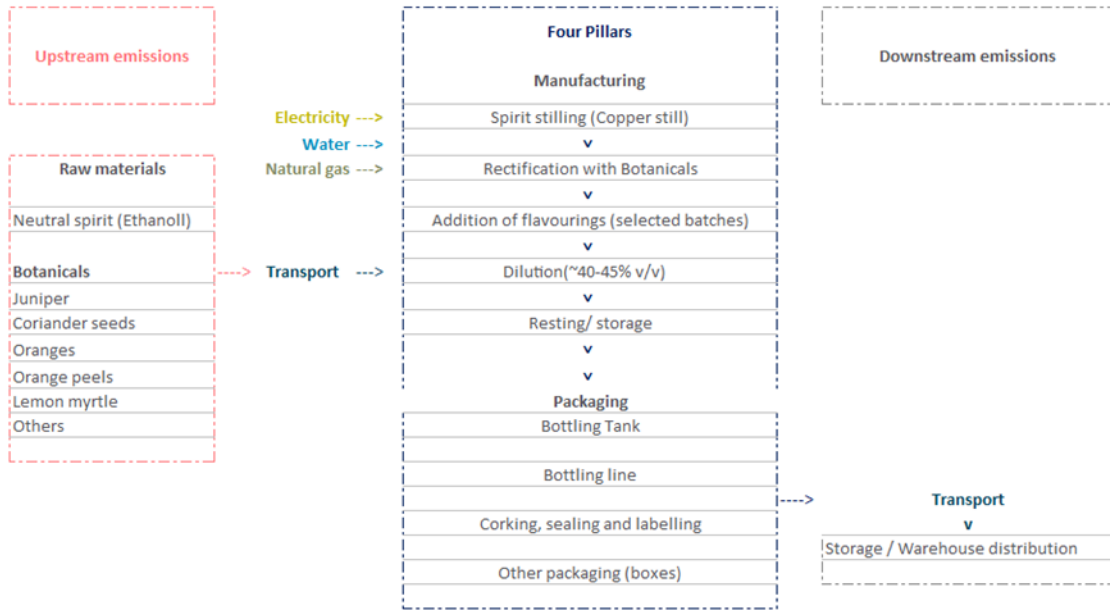
\* Previous reporting used location-based method. The previous year's emissions for Electricity (market-based scope 2 and 3) was taken from the Market-based approach summary in the Four Pillars CY2022 (True-up) product certification PDS.

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

## Emissions summary

System boundary



Life cycle stage / Attributable process / Emission source	tCO <sub>2</sub> -e
<b>Bottling</b>	1,273.8
<b>Raw Material Purchasing</b>	702.0
<b>Manufacturing</b>	79.0
<b>Upstream Transport</b>	221.9
<b>Downstream Transport &amp; Storage</b>	17.2
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>2,293.9</b>

<b>Life cycle stage / Attributable process / Emission source</b>	<b>Shared Emissions between Parent-Child tCO<sub>2</sub>-e</b>
<b>Bottling</b>	0
<b>Raw Material Purchasing</b>	0
<b>Manufacturing</b>	73.7
<b>Upstream Transport</b>	0
<b>Downstream Transport &amp; Storage</b>	0
<b>Shared emissions (tCO<sub>2</sub>-e) – Four Pillars Gin emissions covered in the Parent Certification</b>	<b>73.7</b>

<b>Product offset liability</b>	
Emissions intensity per functional unit	0.00295 t CO <sub>2</sub> -e / L
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	777,824
Total emissions covered in the Four Pillars Gin Product Certification	2,293.9
Total emissions shared between Lion Pty Ltd Organisation Certification and Four Pillars Gin Certification	73.7
<b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>	<b>2,221</b>

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	445	20%
Certified Emissions Reductions (CERs)	1,776	80%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -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 (%)
Central Arnhem Land Fire Abatement (CALFA) Project	ACCU	ANREU	22/09/2021	<a href="#">3,800,745,123 - 3,800,746,482</a>	2019-20	NA	1,360	620	295	445	20%
Colac Beltram Munberry Haredean (CBMH) Regeneration Project	ACCU	ANREU	3/05/2022	<a href="#">3,807,543,262 - 3,807,543,636</a>	2020-21	NA	375	0	375	0	0%
South East Arnhem Land Fire Abatement Project (SEALFA) Project	ACCU	ANREU	3/05/2022	<a href="#">8,329,088,333 - 8,329,088,432</a>	2020-21	NA	100	0	100	0	0%
Bundled Wind Power Project in Tamil Nadu, India, co-ordinated by	CER	ANREU	3/05/2022	<a href="#">223,447,926 - 223,449,350</a>	CP2	NA	1,425	0	0	1425	64%

Tamil Nadu Spinning Mills Association (TASMA-II)												
Barcheka Regeneration project	ACCU	ANREU	21/12/2021	<a href="#">3,805,703,330 - 3,805,703,829</a>	2020-21	NA	500	0	500	0	0%	
Wongalee Mervyndale and Rundalua Forest Regeneration Project	ACCU	ANREU	21/12/2021	<a href="#">3,803,450,882 - 3,803,451,181</a>	2020-21	NA	300	0	300	0	0%	
South East Arnhem Land Fire Abatement Project (SEALFA) Project	ACCU	ANREU	21/12/2021	<a href="#">8,329,069,985 - 8,329,070,284</a>	2020-21	NA	300	0	300	0	0%	
Grid Connected Wind Energy Generation at Andhra Pradesh	CER	ANREU	21/12/2021	<a href="#">265,611,809 - 265,615,108</a>	2020-21	NA	3,300	0	2949	351	16%	
<b>Total offsets retired this report and used in this report</b>										<b>2,221</b>		
<b>Total offsets retired this report and banked for future reports</b>										<b>4,819</b>		

## Co-benefits

### 1. Project Type: Human-Induced regeneration of native forests

This project type stores carbon by regenerating native forests. Additional benefits from these projects can include improved quality of rural land and water supply, increased biodiversity and shade and shelter for farmed livestock.

### 2. Project Type: Winds of change

The Winds of change projects introduce clean energy to the grid in India which would otherwise be generated with coal-fired power. This project type improves the electricity availability in the rural area and reduces occurrence of blackouts. New roads were built during the construction of the turbines, improving accessibility for the locals. Improved employment opportunities was also a co-benefit with local employment as engineers, maintenance technicians, operators and security guards which boosts the local economy and village services.

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

## Renewable Energy Certificate (REC) Summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method. The number listed in the table is the proportion of LGCs surrendered to cover the electricity emissions from the production and storage of the Four Pillars Gin product at the Healesville distillery and warehouse. The 285 LGCs have been surrendered and form part of the LGCs surrendered in the Lion Pty Ltd organisation certification. Lion Pty Ltd PDS for the 2023 reporting period can be found in <https://www.climateactive.org.au/buy-climate-active/certified-members/lion>.


<b>1. Large-scale Generation certificates (LGCs)*</b>	285
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\* 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. The 285 LGCs stated in this summary were derived from the Healesville distillery and warehouse electricity consumption attributed to the production of Four Pillars Gin relative to the total electricity consumed at the site. Details of the LGCs surrendered that cover the electricity for Lion organisation including manufacturing of the Four Pillars Gin product are covered in the Lion organisation certification.





# APPENDIX A: ADDITIONAL INFORMATION


**Australian National Registry of Emissions Units**
Logged in as: Andrew Grant / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

### Transaction Details

Transaction details appear below.

Transaction Successfully Approved

<b>Transaction ID</b>	AU19785
<b>Current Status</b>	Completed (4)
<b>Status Date</b>	22/09/2021 12:57:32 (AEST) 22/09/2021 02:57:32 (GMT)
<b>Transaction Type</b>	Cancellation (4)
<b>Transaction Initiator</b>	Grant, Andrew William Thorold
<b>Transaction Approver</b>	Grant, Andrew William Thorold
<b>Comment</b>	Retired on behalf of Lion to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for 2021 and 2022.

**Transferring Account**

Account Number: AU-2734

Account Name: Tasman Environmental Markets Pty Ltd

Account Holder: Tasman Environmental Markets Pty Ltd


**Acquiring Account**

Account Number: AU-1068

Account Name: Australia Voluntary Cancellation Account

Account Holder: Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Ranges	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101308					2018-19		3,781,001,451 - 3,781,001,663	213
AU	KACCU	Voluntary ACCU Cancellation			ERF104552					2018-19		3,779,566,613 - 3,779,566,694	82
AU	KACCU	Voluntary ACCU Cancellation			ERF101624					2019-20		3,789,910,018 - 3,789,910,956	939
AU	KACCU	Voluntary ACCU Cancellation			ERF103100					2020-21		3,809,621,998 - 3,809,625,265	3,268
AU	KACCU	Voluntary ACCU Cancellation			ERF103091					2020-21		3,810,566,815 - 3,810,571,814	5,000
AU	KACCU	Voluntary ACCU Cancellation			ERF100947					2019-20		3,800,745,123 - 3,800,746,482	1,360
AU	KACCU	Voluntary ACCU Cancellation			ERF112290					2020-21		8,323,328,546 - 8,323,333,545	5,000


**Australian National Registry of Emissions Units**
Logged in as: Andrew Grant / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

### Transaction Details

Transaction details appear below.

Transaction Successfully Approved

<b>Transaction ID</b>	AU22041
<b>Current Status</b>	Sending (91)
<b>Status Date</b>	03/05/2022 15:41:55 (AEST) 03/05/2022 05:41:55 (GMT)
<b>Transaction Type</b>	Cancellation (4)
<b>Transaction Initiator</b>	Grant, Andrew William Thorold
<b>Transaction Approver</b>	Grant, Andrew William Thorold
<b>Comment</b>	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CERT reporting requirements for the financial periods FY22 – FY24.

**Transferring Account**

Account Number: AU-2734

Account Name: Tasman Environmental Markets Pty Ltd

Account Holder: Tasman Environmental Markets Pty Ltd

**Acquiring Account**

Account Number: AU-2764


Account Name: Voluntary Cancellation – CP2


Account Holder: Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Ranges	Quantity
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-4760			223,447,926 - 223,449,350	1,425

Four Pillars

17





## Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

### Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU20784
Current Status	Sending (51)
Status Date	21/12/2021 16:52:17 (AEDT) 21/12/2021 09:52:17 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CERT reporting requirements for the financial periods FY22 – FY24.


**Transferring Account**

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

**Acquiring Account**

Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

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
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-5921			265,611,809 - 265,615,108	3,300



## Australian National Registry of Emissions Units

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- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

### Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU22040
Current Status	Completed (4)
Status Date	03/05/2022 15:38:46 (AEST) 03/05/2022 05:38:46 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CERT reporting requirements for the financial periods FY22 – FY24.


**Transferring Account**

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

**Acquiring Account**

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

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			ERF101800					2020-21		3,807,543,362 - 3,807,543,636	375
AU	KACCU	Voluntary ACCU Cancellation			ERF101624					2020-21		8,329,088,333 - 8,329,088,432	100



## Australian National Registry of Emissions Units

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- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
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- CER Notifications
- Public Reports
- My Profile

### Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU20783
Current Status	Completed (4)
Status Date	21/12/2021 16:43:07 (AEDT) 21/12/2021 05:43:07 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CERT reporting requirements for the financial periods FY22 – FY24.

**Transferring Account**

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

**Acquiring Account**

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

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			ERF101872					2020-21		3,805,703,330 - 3,805,703,829	500
AU	KACCU	Voluntary ACCU Cancellation			ERF101634					2020-21		3,803,450,882 - 3,803,451,181	300
AU	KACCU	Voluntary ACCU Cancellation			ERF101624					2020-21		8,329,069,985 - 8,329,070,284	300

## APPENDIX B: ELECTRICITY SUMMARY

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

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

### Location-based method

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

### Market-based method

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

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

The electricity covered in the Four Pillars Gin product certification comes from 2 sources: electricity from production and storage of the Four Pillars Gin product and electricity from downstream transport and wholesale storage which includes storage at the Four Pillars Healesville warehouse. As the Lion organisation certification is the parent inventory, 285 LGCs have been specified to cover the emissions that were attributed to the production and storage of Four Pillars Gin at the Healesville distillery and warehouse. The residual emissions are then attributed to the downstream transport and wholesale storage which are not in the Lion organisation certification.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	64,404	0	15%
<b>Total non-grid electricity</b>	<b>64,404</b>	<b>0</b>	<b>15%</b>
LGC purchased and retired (kWh) (including PPAs)	285,000	0	67%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	67,962	0	16%
Residual electricity	5,489	4,995	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>417,367</b>	<b>0</b>	<b>99%</b>
<b>Total grid electricity</b>	<b>358,451</b>	<b>4,995</b>	<b>83%</b>
<b>Total electricity (grid + non grid)</b>	<b>422,855</b>	<b>4,995</b>	<b>99%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>5,489</b>	<b>4,995</b>	
Scope 2	4,885	4,446	
Scope 3 (includes T&D emissions from consumption under operational control)	603	549	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>98.70%</b>
<b>Mandatory</b>	<b>16.07%</b>
<b>Voluntary</b>	<b>67.40%</b>
<b>Behind the meter</b>	<b>15.23%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>4.45</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>0.55</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>4.45</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>0.55</b>
<b>Total emissions liability (t CO2-e)</b>	<b>4.99</b>

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location Based Approach Summary						
Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	0	0	0	0	0	0
NSW	185	185	126	9	0	0
SA	0	0	0	0	0	0
VIC	358,266	358,266	283,030	25,079	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>358,451</b>	<b>358,451</b>	<b>283,156</b>	<b>25,088</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	64,404	64,404	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>64,404</b>	<b>64,404</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>422,855</b>					

Residual scope 2 emissions (t CO2-e)	283.16
Residual scope 3 emissions (t CO2-e)	25.09
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	283.16
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	25.09
<b>Total emissions liability (t CO2-e)</b>	<b>308.24</b>

# 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	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**).

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	N/A	N/A

## 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

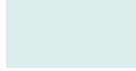
Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only 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
Electricity usage in office/general building areas	N	Y	N	N	N	<p><b>Size:</b> The emissions source is likely to be immaterial relative to the electricity used in manufacturing the product. The electricity used in the office and in general areas have been excluded as the usage has been reported in the Lion Pty Ltd Climate Active Organisation Certification.</p> <p><b>Influence:</b> We do have the potential to influence the emissions from this source, however as these emissions have already been captured by Lion Organisational certification.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.</p>
Gas usage in office/general building areas	N	Y	N	N	N	<p><b>Size:</b> The emissions source is likely to be immaterial relative to the gas used in manufacturing the product.</p> <p><b>Influence:</b> We do have the potential to influence the emissions from this source, however as these emissions have already been captured by Lion Organisational certification.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.</p>
Any other emission sources related to organisational operations	N	Y	N	N	N	<p><b>Size:</b> The emissions source is likely to be immaterial, all other emissions related to organisational operations have been included in the Lion Pty Ltd Climate Active Organisation Certification.</p> <p><b>Influence:</b> We do have the potential to influence the emissions from this source, however as these emissions have already been captured by Lion Organisational certification.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product.</p>





**Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.



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