PUBLIC DISCLOSURE STATEMENT

ASAHI BEVERAGES PTY LTD

PRODUCT CERTIFICATION
TRUE-UP: CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Asahi Beverages Pty Ltd
REPORTING PERIOD	True-up: calendar year 1 January 2023 – 31 December 2023
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.* 
	Nigel Parsons CEO - Asahi Lifestyle Beverages

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

Version: January 2024

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	True-up: 23,224 tCO_2-e Projection: 33,119 tCO_2-e Total: 23,224 tCO_2-e
CARBON OFFSETS USED	12% ACCUs, 34% VERs, 54% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: EY
TECHNICAL ASSESSMENT	30.09.22 EY Next technical assessment due: CY2026

Contents

2. CERTIFICATION INFORMATION

Description of product certification

This product certification covers all Cool Ridge water products which are sold to customers in Australia by Asahi Beverages Pty Ltd (Asahi Beverages). This cradle-to-grave inventory is a true-up of greenhouse gas (GHG) emissions associated with the manufacture and sale of Cool Ridge products for the calendar year 1 January 2023 to 31 December 2023. This a true-up of the inventory used for the initial year of certification of Cool Ridge products, which was based on a projection for the 2023 calendar year based on 2021 calendar year data.

- Functional unit: one litre (L) of Cool Ridge water products sold
- Offered as: full coverage product
- Life cycle: Cradle-to-grave

The responsible entity for this product certification is Asahi Beverages Pty Ltd, ABN 510 042 439 94.

This Public Disclosure Statement includes the true-up information for CY2023 as well as information for the projected emissions for CY2023.

Description of business

Asahi Beverages is one of the leading beverage companies in Australia and New Zealand. Asahi Beverages markets quality alcohol and non-alcohol beverages, boasting a strong portfolio of established household brands and innovative, new-to-market products.

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. These attributable processes are services, materials and energy flows that become the product, make the product and carry the product 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. 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.

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Emissions boundary for CY2023 (true-up)

Inside emissions boundary

Quantified

Electricity (acquisition, manufacturing and refrigeration)

LPG – forklift

Transport – sea

Transport – road

Springwater

Plastic preform

Plastic closures

Plastic wrap

Plastic labels

Cardboard packaging

Carbon dioxide

Chemicals

Advertising

Waste – landfill

Waste – recycled

End-of-life treatment – cardboard

Natural gas consumed in manufacturing facilities for cleaning

Non-quantified

Consumer travel*

Pallet manufacturing and end-of-life treatment*

End-of-life treatment – transport of packaging to landfill or recycling*

** Immaterial emission sources*

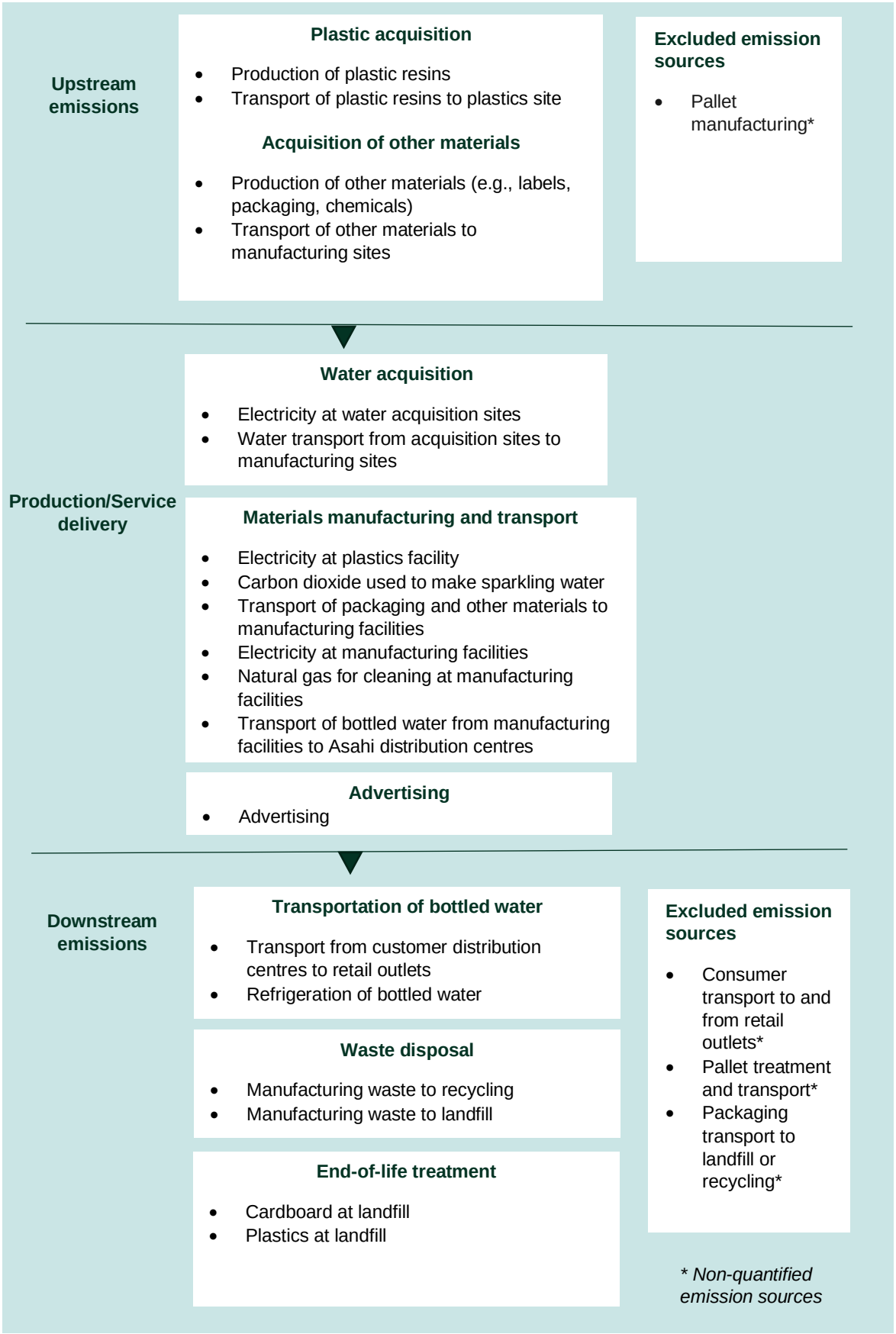
Outside emission boundary

Non-attributable

Corporate emissions (e.g., office, business travel, employee commuting)

Product process diagram for CY2023 (true-up)

Cradle-to-grave boundary



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Asahi Beverages recognises that we can use our large supply chain and extensive partnerships to drive positive climate action across our operations and brands (including Cool Ridge water).

To help tackle this issue, 100% of our purchased electricity will be sourced from or matched with renewable sources by 2025. This will involve scaling our on-site solar generation to reduce what we purchase, and matching our remaining energy requirements through Power Purchase Agreements which support the development of renewable energy projects.

Our parent company, Asahi Group Holdings, has obtained approval from the Science Based Targets Initiative (SBTi) for the Group's 2030 and 2050 targets. SBTi is a global initiative that validates if company-set goals for CO_2 reduction are in line with scientific evidence. In line with these global targets, we are working on a plan to reduce and offset emissions across our supply chain to achieve net zero by 2050 - from the farmers who grow our ingredients through to our manufacturing sites and the vehicles that deliver our beverages.

What we are targeting - our Climate Change goals:

- 100% of our purchased electricity to be sourced from or matched with renewable sources by 2025
- Reduce Scope 1 & 2 CO_2 emissions in our operations by 50% by 2025*
- Reduce Scope 3 CO_2 emissions across our entire supply chain
- Reach net zero CO_2 emissions by 2050

*vs a baseline year of 2019. The baseline year for Cool Ridge products is 2023.

These targets above are organisational wide targets for Asahi Beverages in Australia and New Zealand which forms the carbon footprint of our products/brands.

Some of our initiatives so far:

- More than 100 million soft drink bottles each year to switch to 100% recycled plastic
- World-class recycling plant opens in Albury-Wodonga

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year / Year 1:	2023	23,224	0.00028 tCO_2-e/L

Significant changes in emissions for CY2023 (true-up)

Significant changes in emissions			
Attributable process	**Projected emissions** (t CO_2-e)	**Actual emissions** (t CO_2-e)	**Reason for change**
Acquisition and Manufacturing Electricity Consumption (NSW)	288	5,597	Electricity has significantly increased in NSW due to an error in the CY2023 projection (based on CY2021 data) where the main manufacturing and plastics facility, Albury, was mistakenly allocated to VIC in the Climate Active Electricity Calculator rather than NSW. Whilst this is a large increase for NSW, an equivalent decrease is noted for VIC given the reallocation. Further, NSW has a lower emission factor for electricity than VIC which has resulted in a decrease in electricity emissions overall.
Acquisition and Manufacturing Electricity Consumption (VIC)	8,284	-	As above.
Refrigeration Electricity Consumption (NSW)	2,121	2,956	The refrigeration emissions have increased as a result of a transcription error with refrigeration in NSW for the CY2023 projection (based on CY21 data).
Refrigeration Electricity Consumption (QLD)	3,663	2,206	The refrigeration emissions have decreased across QLD and VIC due to a combination of more granular assumptions over the refrigeration of Cool Ridge bottles in grocery stores, and an overall decrease in emission factors across both States due to the decarbonisation of each State's electricity grid.
Refrigeration Electricity Consumption (VIC)	3,863	2,669	As above.

Emissions summary for CY2023 (true-up)

Life cycle stage	Emission source	Projection tCO_2-e	True-up tCO_2-e
Upstream emissions	Manufacturing and transport of plastic resin	578	1,091
	Manufacturing and transport of other materials (e.g. labels, cardboard, chemicals)	1,665	900
Production emissions	Water acquisition and transport	1,154	834
	Materials manufacturing and transport	13,430	7,412
	Advertising	189	123
Downstream emissions	Transportation of water bottles to customer	2,543	2,356
	Refrigeration	12,864	9,806
	Waste disposal	63	138
	End-of-life treatment	633	564

Whilst this carbon neutral certification is for the 2023 calendar year, we have applied an uplift to our calculations to cover the December 2022 period which was when the carbon neutral information first started appearing on our bottles. The uplift applied is a 9.8% factor based on December 2022 sales volumes and is already reflected in the true-up values in the above table.

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between projected emissions and actual emissions.

Product offset liability	Projection	True-up
Emissions intensity per functional unit	0.00040 tCO_2-e/L	0.00028 tCO_2-e/L
Emissions intensity per functional unit including uplift factors	N/A. Uplift for Dec 22 included in emissions total.	N/A. Uplift for Dec 22 included in emissions total.
Number of functional units covered by the certification	83,071,621	82,607,628*
Total emissions (projected, tCO_2-e)	**33,119**	
Total emissions (actual, tCO_2-e) to be offset		**23,224**
Difference between projected and actual emissions	Projected total minus true-up total = 9,895 tCO_2-e	

* The sales (used as a proxy for production) for CY2023 is 75,234,810 L of water, however after adding the 9.8% uplift to account for December 2022 production, the total volume of water (number of functional units) to be offset is 82,607,628 L.

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 (ACCUs)	2,800	12%
Certified Emissions Reductions (CERs)	7,800	34%
Verified Emissions Reductions (VERs)	12,624	54%

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 (%)
Jandra / Nulty Regeneration Project	ACCU	ANREU	10 October 2022	8,323,928,134-8,323,930,131 Refer to Appendix A for evidence of purchase and cancellation	2020-2021		1,998	0	998	1000	4%
Lakemere Human-Induced Regeneration Project	ACCU	ANREU	10 October 2022	8,336,629,430-8,336,633,530 Refer to Appendix A for evidence of purchase and cancellation	2021-2022		4,101	0	2,601	1,500	6%
Mainoru Savanna Burning Project	ACCU	ANREU	10 October 2022	8,345,090,712-8,345,091,396 Refer to Appendix A for	2021-2022		685	0	385	300	1%

				evidence of purchase and cancellation							
GS1247 Improved Kitchen Regimes Multi-Country PoA Master Project (Safe Community Water Supply in Rwanda)	GS VER	Gold Standard Impact Registry	6 October 2022	GS VER (Rwanda) Part 1 Volume 1,093t, V2020 GS1-1-RW-GS3306-16-2020-19993-6-55, GS1-1-RW-GS3430-16-2020-19995-1-5, GS1-1-RW-GS3430-16-2020-19995-6-271, GS1-1-RW-GS3431-16-2020-19997-1-5, GS1-1-RW-GS3306-16-2020-19993-1-5, GS1-1-RW-GS3432-16-2020-19999-1-5, GS1-1-RW-GS3433-16-2020-20001-1-5, GS1-1-RW-GS3306-16-2020-19993-56-271, GS1-1-RW-GS3433-16-2020-20001-6-260, GS1-1-RW-GS4897-16-2020-21017-1-100, GS1-1-RW-GS3431-16-2020-19997-6-105, GS1-1-RW-GS3432-16-2020-19999-6-86	2019-2020		1,093	0	593	500	2%
GS1247 Improved Kitchen Regimes Multi-Country PoA Master Project (Safe Community Water Supply in Rwanda)	GS VER	Gold Standard Impact Registry	6 October 2022	GS VER (Rwanda) Part 2 Volume 10,665t, V2019 GS1-1-RW-GS4901-16-2019-19808-700-7479, GS1-1-RW-GS4899-16-	2019		10,655	0	3,655	7,000	30%

				2019-19804-147-4021							
GS1247 Improved Kitchen Regimes Multi-Country PoA Master Project (Safe Community Water Supply in Rwanda)	GS VER	Gold Standard Impact Registry	6 October 2022	GS VER (Rwanda) Pt 3 Volume 667t, V2021 GS1-1-RW-GS3306-16-2021-21339-221-231, GS1-1-RW-GS6788-16-2021-21357-1-231, GS1-1-RW-GS4202-16-2021-21349-1-174, GS1-1-RW-GS4202-16-2021-21349-175-225, GS1-1-RW-GS6789-16-2021-21359-32-231	2021		667	0	367	300	1%
Dispensers in Malawi - CPA 8 (Safe Water Dispenser in Malawi)	CER	Swiss Emissions Trading Registry	7 October 2022	4352948 – 4369075 Refer to Appendix A for evidence of purchase and cancellation	CP2		16,128	0	3,504	12,624	54%
									Total offsets retired this report and used in this report	23,224	
									Total offsets retired this report and banked for future reports	12,103	

Co-benefits

Jandra / Nulty Native Forest Regeneration | **Restoring native forests and sequestering carbon on degraded agricultural land**

- Livestock and feral animals on grazing properties across regional Australia can suppress forest growth.
- By excluding stock and managing pests in these areas, the Human-Induced Regeneration (HIR) method can restore forest cover. As trees grow, they improve habitat for native species and restore local ecosystem services, improving biodiversity.
- But that's not all – regenerated native forests also sequester carbon, thereby creating an alternative revenue stream for rural landholders in the form of Australian Carbon Credit Units (ACCUs).

Lakemere Human-Induced Regeneration | **Restoring native forests and sequestering carbon on degraded agricultural land**

- By utilising in-situ seed sources, such as rootstock and lignotubers, permanent native forests are regenerated in central NSW.
- These lands have been clear of vegetation and regrowth has been greatly suppressed for at least 10 years. As the natives forests grow, they improve habitat for native species and restore local ecosystem services.
- But that's not all – regenerated native forests also sequester carbon, thereby creating an alternative revenue stream for rural landholders from the sale of Australian Carbon Credit Units (ACCUs).

Mainoru Fire Management | **Reducing emissions through traditional Indigenous fire management in the Northern Territory (Katherine)**

- The Mainoru Savanna Burning Project is an early-dry season (EDS) savanna burning project aimed at reducing late-dry-season (LDS) wildfires.
- This is a 25 year long project that started in 2011 and is scheduled to end in 2036, covering an area of area of 132,311 hectares. The Mainoru Station is approximately 250 kilometres (km) southeast of Katherine in the Northern Territory (NT).
- The objective of this project is to reduce the effect of the uncontrolled wildfires commonly occurring throughout Northern Australia during the LDS season, through prescribed fires during the EDS or other suitable activities.
- This helps mitigate the emission of a large volume of greenhouse gas (GHG) released by these fires, alongside better protecting the essential infrastructure, cultural sites and biodiversity that are threatened by wildfire.

- Additionally, the project generates annual ACCUs, which are sold to the voluntary market providing further financial support for ongoing conservation management.

Safe Community Water Supply, Rwanda | **Improving health and sanitation with access to clean water**

- Lack of safe water, along with poor sanitation and hygiene, is among the greatest causes of poverty in Africa. Without access to clean drinking water, breaking the poverty cycle is incredibly difficult.

- The Rwanda Safe Water Project benefits 68,000 people, improving the livelihood of communities by providing 50 million litres of clean water annually.

- On average over the project, 140,000 tCO2 mitigated by removing the need to boil water over wood fires for purification, and 85,000 tonnes of wood saved, relieving pressure on surrounding forests.

Safe Water Dispenser, Malawi | **Improving health and sanitation with access to clean water**

- Inadequate access to microbiologically safe drinking water continuously threatens the health and well-being of more than a billion people, primarily in developing countries. In Malawi, around 10.9% of the rural population doesn't have access to an improved water source.

- The project seeks to further the access of households and communities to safe drinking water, using a low greenhouse gas emitting water purification technology, chlorine dispensers. Treating water with chlorine at the source provides an effective, low cost and safe approach to improving water quality and reducing the impact of child diarrhea in Kenya.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Offset evidence:

The CER and ACCU registries do not have public URLs so evidence of purchase and cancellation of these units is provided below:

CER units: 16,128 units

Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Federal Department of the Environment, Transport, Energy and Communications DETEC
Federal Office for the Environment FOEN
Climate Division

Berne, 07 October 2022

Transaction notification CH-43506

Source account	[redacted]
Destination account	[redacted]
Amount	16,128 (5-0-CER)
Transaction status	4-Completed
Transaction date	07.10.2022, 12:05:53
Transaction type	04-00-Voluntary cancellation
Notification No	10000000011530
Comment	Retired on behalf of Asahi Beverages for Climate Active Carbon Neutral Product certification for Cool Ridge Water FY22

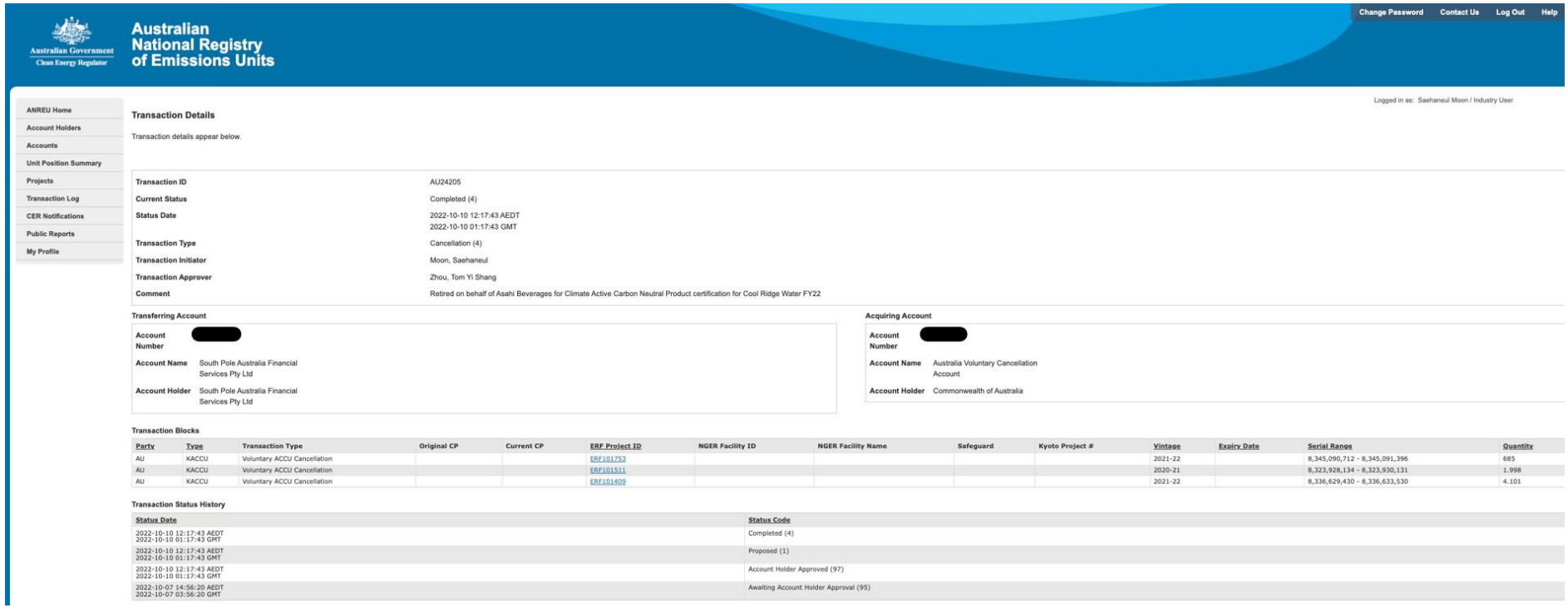
Transaction history

Transaction status	Transaction date
Proposed	07.10.2022, 12:05:50
Checked (No Discrepancy)	07.10.2022, 12:05:53
Completed	07.10.2022, 12:05:53

Transferred Units

Country	Unit Type	Start block	End block	Applicable CP	Installation	Year	LULUCF	Project No	Track	Expiry date	Amount
MW	5-0-CER	4352948	4369075	2				5962			16,128

ACCUs: 6,784 units



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction ID	AU24205
Current Status	Completed (4)
Status Date	2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT
Transaction Type	Cancellation (4)
Transaction Initiator	Moon, Saehaneul
Transaction Approver	Zhou, Tom Yi Shang
Comment	Retired on behalf of Asahi Beverages for Climate Active Carbon Neutral Product certification for Cool Ridge Water FY22

Transferring Account

Account Number	[redacted]
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number	[redacted]
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			ERF101753					2021-22		8,345,090,712 - 8,345,091,396	685
AU	KACCU	Voluntary ACCU Cancellation			ERF101511					2020-21		8,323,928,134 - 8,323,930,131	1,998
AU	KACCU	Voluntary ACCU Cancellation			ERF101409					2021-22		8,336,629,430 - 8,336,633,530	4,101

Transaction Status History

Status Date	Status Code
2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT	Completed (4)
2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT	Proposed (1)
2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT	Account Holder Approved (97)
2022-10-07 14:56:20 AEDT 2022-10-07 03:56:20 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 the true-up reporting year, electricity emissions have been set by using the **location-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)	1,644,352	0	19%
Residual Electricity	7,028,392	6,395,837	0%
Total renewable electricity (grid + non grid)	**1,644,352**	**0**	**19%**
Total grid electricity	**8,672,745**	**6,395,837**	**19%**
Total electricity (grid + non grid)	**8,672,745**	**6,395,837**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**7,028,392**	**6,395,837**	
Scope 2	6,256,041	5,692,998	
Scope 3 (includes T&D emissions from consumption under operational control)	772,351	702,839	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**18.96%**
Mandatory	**18.96%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**5,693.00**
Residual scope 3 emissions (t CO_2-e)	**702.84**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5,693.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**702.84**
Total emissions liability (t CO_2-e)	**6,395.84**

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)**
ACT	0	0	0	0	0	0
NSW	7,667,534	7,667,534	5,213,923	383,377	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	388,299	388,299	283,458	58,245	0	0
NT	0	0	0	0	0	0
WA	616,912	616,912	326,963	24,676	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**8,672,745**	**8,672,745**	**5,824,344**	**466,298**	**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)	**8,672,745**					

Residual scope 2 emissions (t CO_2-e)	**5,824.34**
Residual scope 3 emissions (t CO_2-e)	**466.30**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5,824.34**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**466.30**
Total emissions liability	**6,290.64**

* Note: Activity data and related emissions calculations shown here are based on CY2023 data and does not include the December 2022 uplift.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

A number of emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. Given that these were all assessed as immaterial (i.e. <1% of inventory total for individual items and no more than 5% collectively) and they meet the conditions to be considered as excluded emission sources they are documented below under the excluded emission sources section. On this basis, no non-quantified emission sources are subject to an uplift.

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
Consumer Travel	Yes	Yes	Yes
Pallet Manufacturing and end-of-life treatment	Yes	Yes	Yes
End-of-life treatment – plastic transport to landfill or recycling	Yes	Yes	Yes

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSION BOUNDARY

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

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

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

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

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

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

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification	
						CY2023 True-up emissions boundary	CY2023 Projected emissions boundary
Corporate emissions (e.g. office, business trave , employee commuting)	N	Y	N	N	N	**Size:** No, corporate emissions are typically not significant compared to value chain emissions. **Influence:** Yes, Asahi Beverages would have the influence to reduce its corporate emissions. **Risk:** No, 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. The greenhouse gas risk exposure largely sits with the water acquisition, manufacturing and downstream emissions. **Stakeholders:** No, key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product. **Outsourcing:** No, corporate activities are not outsourced.	**Size:** No, corporate emissions are typically not significant compared to value chain emissions. **Influence:** In the CY2023 projection we had reported that we would not have the potential to influence this emissions source, however, upon revision, Asahi Beverages would be able to exert influence to reduce its corporate emissions. **Risk:** No, 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. The greenhouse gas risk exposure largely sits with the water acquisition, manufacturing and downstream emissions. **Stakeholders:** No, key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product. **Outsourcing:** No, corporate activities are not outsourced.

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