




PUBLIC DISCLOSURE STATEMENT

**M.J. BALE
(NEWBALE CLOTHING PTY LTD)**

**PRODUCT CERTIFICATION
FY2022–23 (TRUE-UP)**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	M.J. Bale (Newbale Clothing Pty Ltd)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 True-up 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>Matthew Jensen M.J. Bale CEO & Founder 29/05/2024</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	15,863 t CO ₂ -e
CARBON OFFSETS USED	41% CERs, 59% VCUs
RENEWABLE ELECTRICITY	73% ¹
CARBON ACCOUNT	Prepared by: Life Cycle Logic
TECHNICAL ASSESSMENT	Date: 29/09/2021 (for FY22 reporting period) Name: Andrew D Moore Organisation: Life Cycle Logic Next technical assessment due: for FY25 reporting period

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¹ 100% of the electricity consumption of the stores, outlets and concessions (tenancy) is matched with renewable electricity. This excludes the base-building scope 3 electricity use that is outside of operational control of M.J. Bale.

2. CERTIFICATION INFORMATION

Description of certification

The product certification includes all M.J. Bale products sold in the 2023 financial year (actuals, true-up) whether they are purchased in M.J. Bale stores, outlets, department stores or online (i.e. full coverage).

Products include suits, shirts, casuals and accessories. A separate carbon neutral organisation certification includes the organisation activities.

Product description

The functional unit is “kilograms of CO₂-e per average item” for each of four product groups:

- Suits (e.g., jackets, trousers, waistcoats)
- Shirts (e.g., business and casual)
- Casuals (e.g., chinos, knitwear, shorts, outerwear, polo, swimwear, t-shirts, jeans)
- Accessories (e.g., ties, bow ties, socks, belts, pocket squares, bags/wallets, cufflinks/clips/stays/studs, scarves).

The scope of the product certification is from cradle-to-sale plus disposal² which includes: raw fibre/material production, fabric manufacturing, garment sewing, packaging, all logistics, retail, delivery to customer, and disposal of waste and products at the end-of-life. Product care/use phase of the life cycle (e.g., dry-cleaning, washing, drying, ironing, pressing) has been excluded as these activities occur post-purchase and depend on customer preference.

Organisation description

Founded by Matt Jensen in 2009, M.J. Bale is an Australian-owned gentlemen’s clothier producing ‘garments of integrity for men of character’. A vertically-integrated tailoring expert with over 70 retail locations throughout Australia, the company creates total wardrobe solutions for men, from business and formalwear to casuals and accessories.

M.J. Bale has pioneered the ‘single-source’ concept of natural fibre production, working with custodial, conservation-led Australian woolgrowers to create a sustainable fibre that returns biological value to the natural environment via a store-to-farm customer rebate scheme. In 2021 the brand, along with partner woolgrower Kingston farm and seaweed producer Sea Forest (both in Tasmania), instigated the world-first commercial farm trial to produce zero-emission/carbon neutral wool.

² Cradle-to-gate plus end-of-life

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' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

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

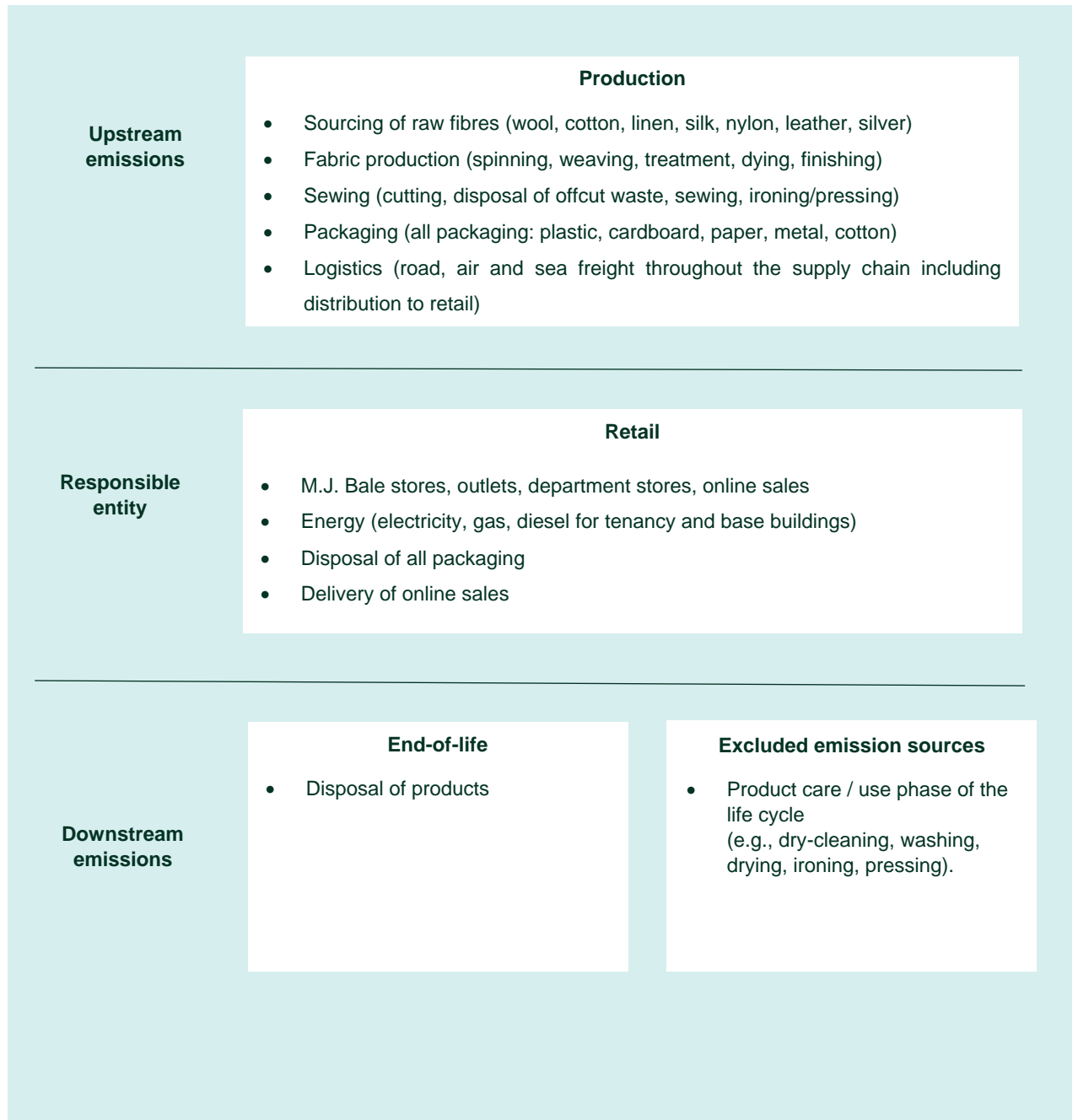
Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<p><u>Quantified</u></p> <p>Sources were quantified for each of the life cycle stages:</p> <ul style="list-style-type: none">• Raw fibres/materials• Fabric/material production• Sewing/production• Packaging• Logistics• Retail• Disposal of products <p>Sources include:</p> <ul style="list-style-type: none">• Electricity• Gas• Fuels• Materials• Wastes	<p><u>Non-quantified</u></p> <p>N/A</p>	<p><u>Non-attributable</u></p> <p>N/A</p> <p><u>Excluded</u></p> <p>Product care / use phase of the life cycle (e.g. energy, water and chemicals used for dry-cleaning, washing, drying ironing, pressing).</p>

Product process diagram

The following product process diagram is for cradle-to-sale plus end-of-life and excludes product care.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Having achieved significant absolute reductions in our scope 1 and 2 emissions during the FY2022 baseline period³ we are currently revising the emission reduction targets and timelines with our upstream supply-chain partners.

The majority of M.J. Bale's remaining carbon emissions (>96 %⁴) are scope 3 emissions which are outside of operational control, and we are working with our supply-chain partners to achieve significant absolute reductions in these emissions.

Detailed actions we have completed during FY2023 are:

- Achieved B Corp certification
- Reducing the emissions from inbound freight by switching, where possible, to sea freight when transporting products into Australia. We will continue to work to further reduce freight emissions upstream in the supply chain.
- 100% of M.J. Bale stores and office units now use renewable energy through either GreenPower®, retirement of LGCs by landlords, or retirement of LGCs by M.J. Bale (broker). The remaining scope 2 emissions are from base building energy consumption (i.e. shopping centres) are outside of M.J. Bale's direct operational control.

Emissions reduction actions

Detailed actions we are taking within the next 5 years to reduce emissions throughout the supply chain are:

- Continue production of methane-reduced wool in collaboration with partners, Kingston farm (Tasmania) and seaweed producer Sea Forest (Tasmania), to reduce livestock emissions at the fibre production stage of the garment supply chain.
- Scale our "Lightest Footprint" initiative of transporting aforementioned methane-reduced using low-emission transportation methods and striving to produce a portion of garments onshore to reduce logistics associated emissions.
- Further reducing the emissions from freight by switching where possible to sea freight when fabrics and products are transported in the upstream supply chain.
- Moving toward circular business models by relaunching our garment take-back program and exploring various garment upcycling and recycling opportunities to avoid our garments from ending in landfill.
- Product design – product carbon footprint introductory training of M.J. Bale design team staff has been completed. Ongoing training to be conducted.
- In store energy audits to further identify and reduce electricity consumption

³ M.J. Bale was first certified as Climate Active carbon neutral for the FY2022 period, forecast based on FY2020 data.

⁴ Following the WRI/SBTi definition of scope 3 emissions; 99.97% of M.J. Bale's remaining carbon footprint are scope 3 emissions.

5. EMISSIONS SUMMARY

Emissions over time

This section compares emissions between the base year and all subsequent reporting years until the current year of certification.

Emissions since base year		Total tCO ₂ -e	Percentage change in the emissions intensity of the functional unit
Base Year/Year 1:	2021–22	11,048	
Year 2:	2022–23	15,863	+5.4% per average item

Significant changes in emissions

The total emissions have increased between FY2022 to FY2023 due to business growth. The average emissions intensity per average item increase slightly by 5.4% due to slight changes in product mix.

Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Total emissions for all M.J. Bale products	11,048	15,863	Significant business growth.

Use of Climate Active carbon neutral products and services

N/A

Emissions summary

The following table summarises the emissions sources for each product group over the life cycle from cradle-to-sale plus end of life (excluding product care). The percentage share of emission sources for each life cycle stage and the total emissions per functional unit (kg CO₂-e/item) are included. Confidential sales data has been excluded from the table.

For FY2023 M.J. Bale sourced 100% renewable electricity for the retail stores (tenancy) through either GreenPower® or purchase of Renewable Energy Certificates (for those retail stores where GreenPower® was not directly available e.g. concession stores).

Emission source category	Suits Group % CO ₂ -e	Shirts Group % CO ₂ -e	Casuals Group % CO ₂ -e	Accessories Group % CO ₂ -e
Raw fibres/materials	36%	7%	27%	68%
Fabric/material production	34%	65%	35%	17%
Sewing/production	11%	8%	14%	5%
Packaging	2%	2%	1%	1%
Logistics	10%	10%	13%	5%
Retail	4%	4%	5%	2%
Disposal of products	4%	4%	5%	2%
Total inventory emissions	15,863 t CO₂-e			
Number of functional units represented by the inventory emissions	<i>Confidential</i>			
Emissions per functional unit	29.2 kg CO₂-e/ average item	13.7 kg CO₂-e/ average item	18.5 kg CO₂-e/ average item	5.2 kg CO₂-e/ average item
Carbon footprint	15,863 t CO₂-e			

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 15,863 tCO₂-e. The total number of eligible offsets used in this report is 15,863 t CO₂-e. Of the total eligible offsets used, 13,876 t CO₂-e were previously banked and 14,505 t CO₂-e were newly purchased and retired. 12,518 t CO₂-e are remaining and have been banked for future use.

Co-benefits

M.J. Bale's offset portfolio has the following co-benefit aspects:

Yarra Yarra Biodiversity Corridor

- **Environmental Benefits:** In the process of restoring 13,500 hectares to the northern wheatbelt of Southwestern Australia, over 30 million mixed native species trees and shrubs have been planted in the Yarra Yarra Biodiversity Corridor since 2008. The project's long-term objective is to not just reverse land degradation, but connect the newly revegetated areas with the remaining vegetation and 12 nature reserves to create a 'green' corridor. This will assist the restoration of ecosystems and preserve the habitats of threatened flora and fauna. It will help fight climate change, absorbing carbon while also cleaning and cooling the air, sustain river flows, stabilise soils and recycle nutrients for agriculture

The Yarra Yarra project meets the following criteria as part of the United Nation's Sustainable Development Goals:

- **Good Health and Well-Being:** The Yarra Yarra project contributes to the positive mental health and well-being of the Indigenous communities who work to revitalise their traditional lands
 - **Decent Work and Economic Growth:** More than 400 jobs are created through the project, including over 50 roles for the Indigenous and over 80 businesses engaged
 - **Quality Education:** The project provides job-specific training sessions and inductions for local employees, who can use these skills to pass on knowledge to workers in other revegetation projects across Australia
 - **Clean Water and Sanitisation:** Salinity is lowered in both ground and surface water over the life of the project
- Climate Action:** At least 967,695 tonnes of CO₂-e will be sequestered during the project's lifetime.
- **Life on Land:** The biodiverse plantings of native trees and shrubs encompasses over 30 species of conservation significance

Partnerships for the Goals: 11 local and national organisations have been formed from the project

Eligible offsets retirement summary

The table below provides details for the proof of cancellation of offset units for the M.J. Bale Product carbon neutral claim for the FY23 period. Where hyperlink to offset retirement details have not been provided below, retirement certificates were provided to Climate Active and included in Appendix A.

Offsets retired for Climate Active carbon neutral certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	6,469	41%
Verified Carbon Units (VCUs)	9,394	59%

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 (%)
Hebei Chengde Weichang Yudaokou Ruyihe Wind Power Project <i>Stapled to</i>	CER	ANREU	2/11/2022	1,117,306,014 - 1,117,310,853	CP2	-	4,840	358	0	4,482	28%
Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Australia			2/11/2022	12PWA316599B - 12PWA321438B		4,840					
Ningxia Xiangshan Wind Farm Project	VCU	Verra	4/10/2022	12193-394737967-394742663-VCS-VCU-997-VER-CN-1-1867-01012021-30092021-0	2021	0	4,697	0	0	4,697	30%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra	4/10/2022	10366-208082004-208086700-VCS-VCU-997-VER-IN-1-1792-01012020-31122020-0	2020	-	4,697	0	0	4,697	30%
Shangyi Wanshigou 49.5MW Wind Farm Project, China	CER	ANREU	14/01/2024	1,137,484,867 - 1,137,488,616	CP2	0	3,750	0	1,763	1,987	13%

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 (%)
<i>Stapled to:</i>											
Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor, Australia			14/01/2024	12PWA374422B - 12PWA378171B		3,750					
Ningxia Xiangshan Wind Farm Project	VCU	VERRA	13/11/2023	8069-452824757-452824786-VCU-046-APX-CN-1-1867-01032019-31122019-0	2019	-	30	0	30	0	0%
Ningxia Xiangshan Wind Farm Project	VCU	VERRA	13/11/2023	8069-452816098-452817662-VCU-046-APX-CN-1-1867-01032019-31122019-0	2019	-	1,565	0	1,565	0	0%
Ningxia Xiangshan Wind Farm Project	VCU	VERRA	13/11/2023	8069-452841757-452843291-VCU-046-APX-CN-1-1867-01032019-31122019-0	2019	-	1,535	0	1,535	0	0%
Ningxia Xiangshan Wind Farm Project	VCU	VERRA	13/11/2023	8069-452836757-452838756-VCU-046-APX-CN-1-1867-01032019-31122019-0	2019	-	2,000	0	2,000	0	0%
Ghani Solar Renewable Power Project by Greenko Group	VCU	VERRA	13/11/2023	10384-209201252-209206876-VCS-VCU-997-VER-IN-1-1792-01012020-31122020-0	2020	-	5,625	0	5,625	0	0%
Total offsets retired this report and used in this report										15,863	
Total offsets retired this report and banked for future reports									12,518		

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.

1. Large-scale Generation certificates (LGCs)*	270
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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.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Toora Wind Farm	VIC	LGC	REC Registry	10-Nov-23	WD00VC02	2921-3161	2023	Wind	241
Balgownie Estate - Solar - VIC	VIC	LGC	REC Registry	10-Nov-23	SRPXVC16	1-11	2021	Solar	11
Freedom Foods - Solar - VIC	VIC	LGC	REC Registry	10-Nov-23	SRPVVCQ7	4065-4103	2020	Solar	39
Total LGCs surrendered this report and used in this report									270*

* Total includes 21 LGCs banked from previous reporting periods

APPENDIX A: ADDITIONAL INFORMATION

Where hyperlink to offset retirement details have not been provided below, retirement certificates details are included below.

CN-7624 Hebei Chengde Weichang Yudaokou Ruyihe Wind Power Project, China

Australian National Registry of Emissions Units

Logged in as: Georgiana Rogers / Industry User

Transaction Details

Transaction details appear below.

Transaction ID: AU24615
Current Status: Completed (4)
Status Date: 02/11/2022 18:34:55 (AEDT)
 02/11/2022 07:34:55 (GMT)
Transaction Type: Cancellation (4)
Transaction Initiator: Wilson, Raymond Glen
Transaction Approver: Rogers, Georgiana S A
Comment: These units were cancelled on behalf of Newbale Clothing Pty Ltd to support its carbon-neutral claim against the Climate Active Carbon Neutral Standard 2022-2023.

Transferring Account

Account Number: AU-2545
Account Name: Carbon Neutral Pty Ltd
Account Holder: Carbon Neutral Pty Ltd

Acquiring Account

Account Number: AU-2764
Account Name: Voluntary Cancellation – CP2
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
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-7624			1,117,306,014 - 1,117,310,853	4,840

Transaction Status History

Status Date	Status Code
02/11/2022 18:34:55 (AEDT) 02/11/2022 07:34:55 (GMT)	Completed (4)

Project CN-8071: Shangyi Wanshigou 49.5MW Wind Farm Project, China

Australian National Registry of Emissions Units

Logged in as: Georgiana Rogers / Industry User

Transaction Details

Transaction details appear below.

Transaction ID: AU31795
Current Status: Completed (4)
Status Date: 14/01/2024 16:17:01 (AEDT)
 14/01/2024 05:17:01 (GMT)
Transaction Type: Cancellation (4)
Transaction Initiator: Wilson, Raymond Glen
Transaction Approver: Rogers, Georgiana S A
Comment: Cancelled on behalf of M.J. Bale (Newbale Clothing Pty Ltd) to offset a portion of its projected FY2024 carbon footprint for Climate Active certification.

Transferring Account

Account Number: AU-2545
Account Name: Carbon Neutral Pty Ltd
Account Holder: Carbon Neutral Pty Ltd

Acquiring Account

Account Number: AU-2764
Account Name: Voluntary Cancellation – CP2
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
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-8071			1,137,484,867 - 1,137,488,616	3,750

Transaction Status History

Status Date	Status Code
14/01/2024 16:17:01 (AEDT) 14/01/2024 05:17:01 (GMT)	Completed (4)



APPENDIX B: ELECTRICITY SUMMARY

The Climate Active Electricity calculator is used to calculate the emissions associated with the Retail stage of M.J. Bale's product life cycle (cradle-to-sale plus end-of-life). M.J. Bale purchases renewable electricity for each of the retail stores (tenancy only, excluding base building, through GreenPower® and LGCs where GreenPower® is not directly available), so the electricity emissions are calculated using a market-based approach.

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)	270,000	0	20%
GreenPower	428,359	0	31%
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)	41,541	0	3%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	10,535	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	248,284	0	18%
Residual Electricity	377,977	360,968	0%
Total renewable electricity (grid + non grid)	998,719	0	73%
Total grid electricity	1,376,695	360,968	73%
Total electricity (grid + non grid)	1,376,695	360,968	73%
Percentage of residual electricity consumption under operational control	0%		
Residual electricity consumption under operational control	0	0	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	377,977	360,968	
Scope 3	377,977	360,968	

Total renewables (grid and non-grid)	72.54%
Mandatory	18.80%
Voluntary	53.74%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	0.00
Residual scope 3 emissions (t CO₂-e)	360.97
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	360.97
Total emissions liability (t CO₂-e)	360.97

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	51%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	56,038	28,580	20,863	1,715	27,459	21,692
NSW	495,189	252,547	184,359	15,153	242,643	191,688
SA	43,369	22,118	5,530	1,769	21,251	7,013
VIC	345,088	175,995	149,596	12,320	169,093	155,566
QLD	223,265	113,865	83,122	17,080	109,400	96,272
NT	0	0	0	0	0	0
WA	173,777	88,626	45,199	3,545	85,151	46,833
TAS	39,968	20,383	3,465	204	19,584	3,525
Grid electricity (scope 2 and 3)	1,376,695	702,115	492,134	51,785	674,581	522,589
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)	1,376,695					

Residual scope 2 emissions (t CO ₂ -e)	492.13
Residual scope 3 emissions (t CO ₂ -e)	574.37
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	492.13
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	574.37
Total emissions liability	1,066.51

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

N/A

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

N/A

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
Product use	Y	N	N	N	N	<p>Size: The size of the emissions are likely to be relevant, depending on how the customers choose to care for their garments.</p> <p>Influence: We do not have the potential to influence the emissions from this source.</p> <p>Risk: The emissions sources are unlikely to be of significant public interest at this stage.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for M.J. Bale as garment care is the responsibility of the customer.</p> <p>Outsourcing: The emissions are not from outsourced activities previously undertaken within the emission boundary.</p>



An Australian Government Initiative

