



PUBLIC DISCLOSURE STATEMENT

ROUNDWOOD SOLUTIONS PTY LTD

**PRODUCT CERTIFICATION
CY2023 AND PARTIAL CY2024**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Roundwood Solutions Pty Ltd
REPORTING PERIOD	calendar year 1 January 2023 – 31 December 2023 and partial calendar year 1 January 2024 – 01 March 2024 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>Name of Signatory: Stephen Telford Position of Signatory: Owner 20/11/2024</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	957 tCO ₂ -e (CY 23: 840 tCO ₂ -e, plus Partial CY24: 117 tCO ₂ -e)
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: EnergyLink Services Pty Ltd
TECHNICAL ASSESSMENT	17 August 2021 Michael Hallam EnergyLink Services Pty Ltd Next technical assessment due: CY 2024

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for treated timber post sold by Roundwood Solutions. This treated timber product is predominately used for agricultural fencing and is treated using a carbon-based wood treatment that allows for a full log treatment, prevents rotting, is fire resistant and does not have chemical leaching. The certification covers the operation and management of plantations growing timber, harvesting timber, log transportation, all processing of timber including barking, peeling and cutting. The timber is subsequently steamed and chemically treated at the Tantanoola site, before being transported to customers.

- Functional unit: tCO₂-e/ m³ treated timber produced by Roundwood Solutions
- Offered as: full coverage product
- Life cycle: cradle-to-gate. A cradle to gate approach has been taken as Roundwood Solutions cannot control what actions customers take with treated timber products at the end of product life.

The responsible entity for this product certification is Roundwood Solutions Pty Ltd (trading as Roundwood Solutions), ABN 13 161 265 596.

This Public Disclosure Statement includes information for CY 2023 and Partial CY 2024 (1 January 2024 – 1 March 2024) reporting periods as per the requirements following the termination of Roundwood Solutions Pty Ltd (trading as Roundwood Solutions) from the Climate Active program.

Description of business

Roundwood Solutions is a plantation timber processing and product manufacturing company based in South Australia. Previously, both treated and untreated timber posts were produced, but the focus is now solely on treated products, which are the subject of this carbon-neutral product certification. After mid-August 2023, the log processing facility at Yahl was shut down. Processing is now outsourced, and logs are received pre-processed by a third-party company and then all treated products sold are manufactured at our facility in Tantanoola, South Australia.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

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

Outside the emissions boundary

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

Inside emissions boundary		Outside emission boundary
<p><u>Quantified</u></p> <ul style="list-style-type: none"> Electricity Freight Stationary Diesel Land and sea transport Plantation management emissions Staff commuting Emissions associated with chemicals used in treatment. Computer equipment Office equipment and supplies Land use, land use change and forestry emissions* Advertising Water 	<p><u>Non-quantified</u></p> <p>N/A</p>	<p><u>Non-attributable</u></p> <ul style="list-style-type: none"> Carbon sequestration from growth of plantation timber* End of life product disposal emissions
	<p><u>Optionally included</u></p> <p>N/A</p>	

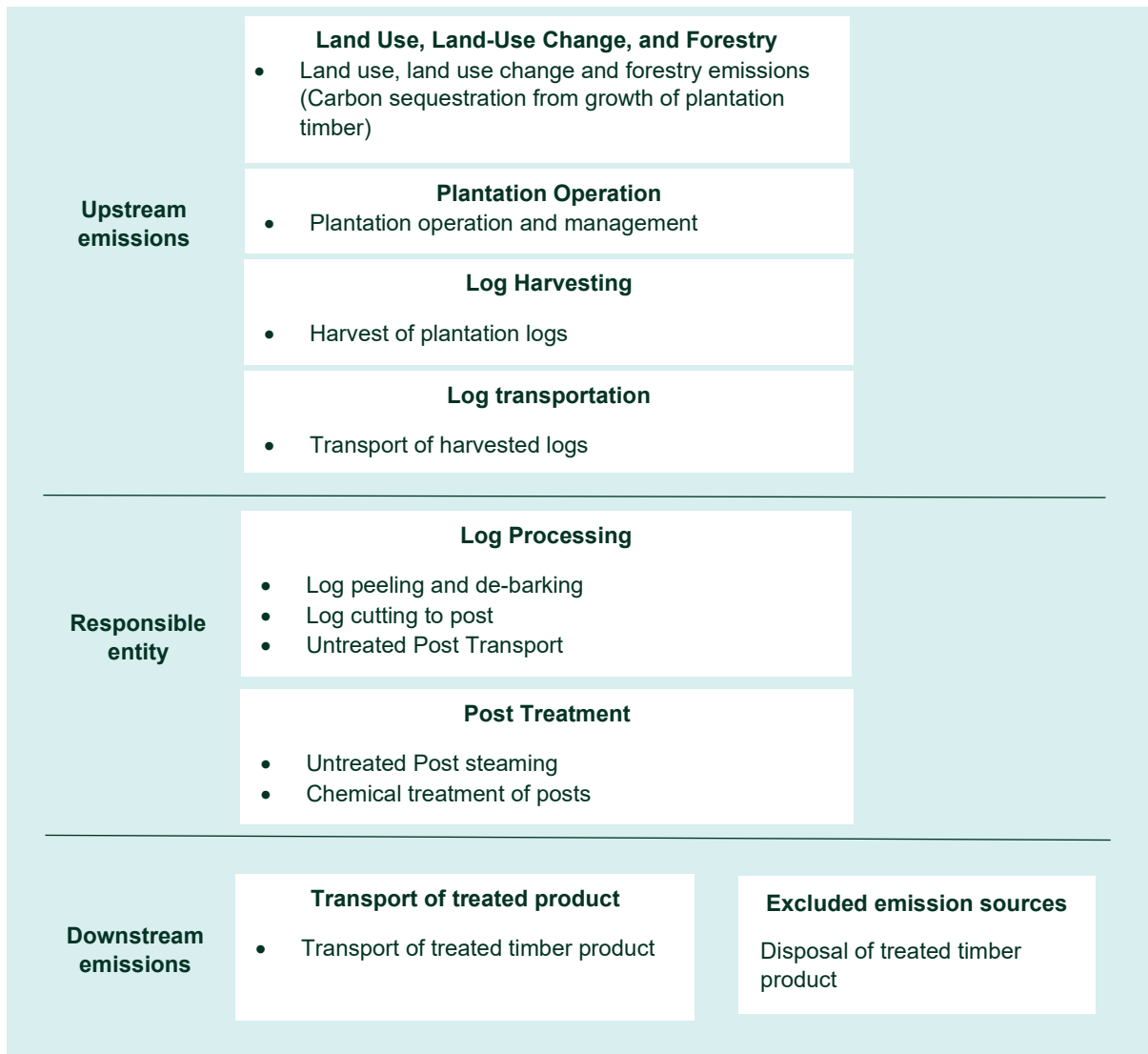
*It is noted that all timber used for product manufacturing has been sourced from plantation forestry operations that have undertaken at least 2 harvests of plantation timber. As such, and in accordance with the GHG Protocol, land use, land use change and forestry emissions are equal to zero.

Product process diagram

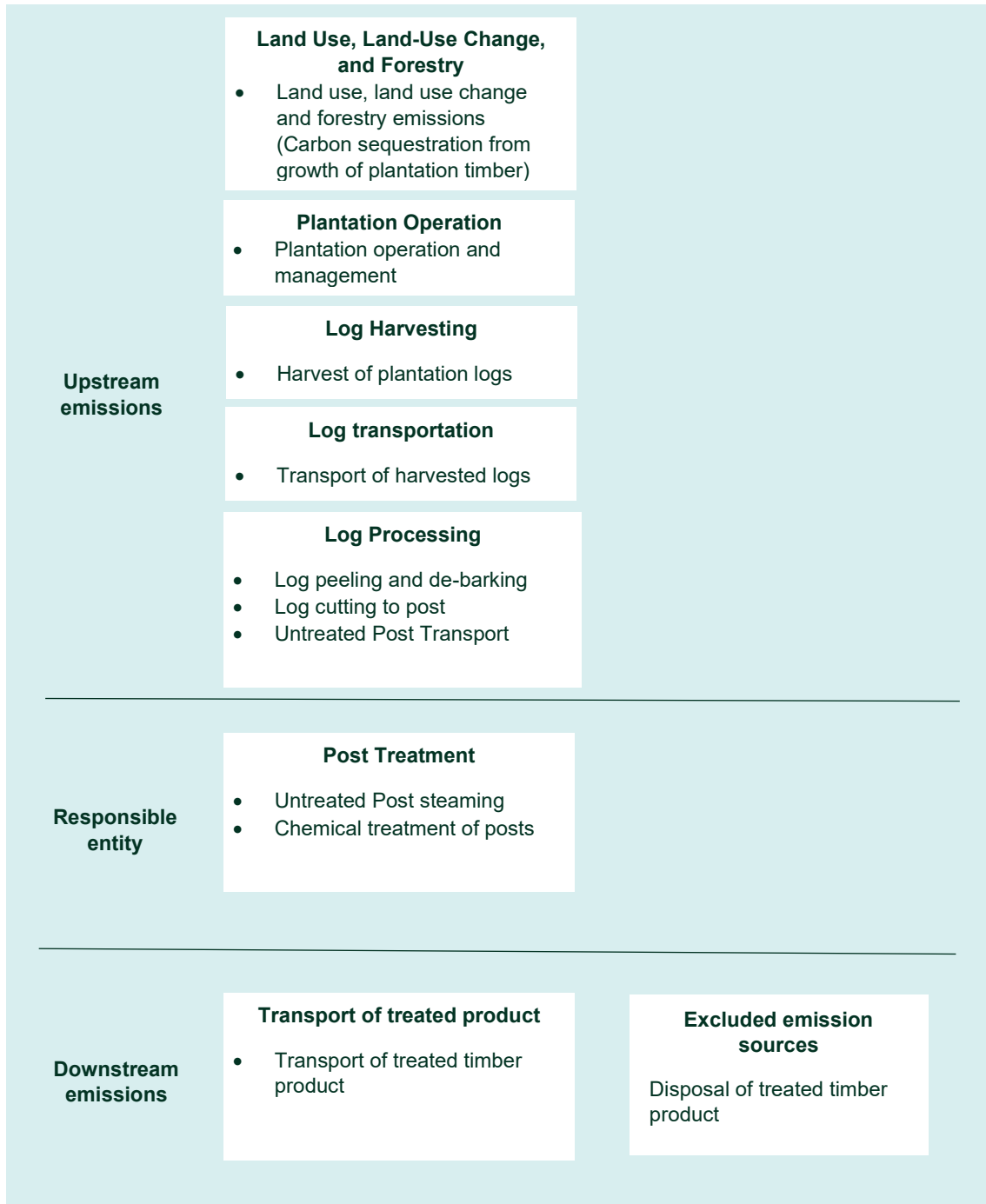
A cradle to gate approach has been taken as Roundwood Solutions cannot control what actions customers take with treated timber products at the end of product life. The certification covers the operation and management of plantations growing timber, harvesting timber, log transportation, all processing of timber including barking, peeling and cutting. The timber is subsequently steamed and chemically treated at the Tantanoola site, before being transported to customers. It is noted that all timber used for product manufacturing has been sourced from plantation forestry operations that have undertaken at least 2 harvests of plantation timber. As such, and in accordance with the GHG Protocol, land use, land use change and forestry emissions are equal to zero.

Prior to mid-August 2023, Roundwood processed timber at the Yahl facility and then sent it to the Tantanoola site for treatment. After mid-August 2023, the Yahl facility was shut down. Processing is now outsourced; logs are received pre-processed by a third-party company and then treated directly at our facility in Tantanoola.

Product Process Diagram prior mid of August 2023



Product Process Diagram after mid of August 2023



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Roundwood Solutions is committed to reducing emissions in our carbon neutral certified product range by 10% per 1 m³ treated timber produced by 2030 from a CY 2021 base year. We will do this by continuously improving our sustainable procurement and manufacturing practices.

Roundwood Solutions has proactively undertaken a series of initiatives aimed at reducing emissions, either through implementation or planned execution. These efforts encompass various strategies, including transitioning to energy-efficient LED lighting, upgrading diesel-powered mobile equipment, and the installation and utilisation of a biomass gasification system. This system plays an important role in providing process heat, particularly steam, essential for timber treatment processes.

Replacing the previous diesel-powered steaming system, the biomass gasification system is likely to play a crucial role in Roundwood Solutions' overarching emissions reduction framework, by resulting in significant reductions in diesel usage and the corresponding emissions (approximately 40% reductions in Scope 1 Stationary diesel usage). It is noted that this complex system will require a lengthy commissioning process together with reengineering to install, ensure performance, output and reliability.

Furthermore, the biomass gasification process generates a valuable byproduct: biochar. This biochar not only contributes to carbon sequestration with enduring permanence but also effectively utilizes waste timber residues from the processing of sustainably harvested logs. Thus, Roundwood Solutions not only minimizes emissions but also actively engages in sustainable practices, demonstrating a holistic approach towards environmental stewardship and operational efficiency.

Roundwood Solutions is exploring how to reduce movements between its' facilities (as a means to reduce freight emissions) and exploring how to incorporate biodiesel and electric vehicles as additional initiatives to reduce transport emissions. Roundwood Solutions is dedicated to exploring the option of purchasing products and services that are carbon neutral within the next 5 years, thus reducing its carbon footprint. Through this proactive approach, Roundwood Solutions demonstrates its commitment to sustainability and sets a positive example for others in the business community.

Emissions reduction actions

Roundwood Solutions has implemented a series of innovative emissions reduction measures, with a primary focus on transitioning away from diesel-powered systems. A notable initiative involves replacing the previous diesel-powered steaming system with a biomass gasification system. This transition is anticipated to serve as a key component in Roundwood Solutions' comprehensive emissions reduction strategy, yielding substantial reductions in diesel consumption and the associated emissions. Preliminary estimates suggest that this transition will lead to approximately a 40% decrease in Scope 1 stationary diesel usage.

However, it is acknowledged that implementing the biomass gasification system entails a meticulous and time-consuming process. This includes a lengthy commissioning phase and the need for reengineering to ensure optimal performance, output, and reliability. Despite these challenges, Roundwood Solutions remains committed to realizing the long-term benefits of this environmentally friendly alternative.

Moreover, the adoption of biomass gasification offers a dual advantage by producing biochar as a valuable byproduct. Notably, biochar serves as a means of carbon sequestration with lasting effects while effectively utilizing waste timber residues from the processing of sustainably harvested logs. Through this initiative, Roundwood Solutions not only mitigates emissions but also actively contributes to sustainable practices within the forestry industry.

By embracing these emissions reduction actions, Roundwood Solutions demonstrates a holistic approach to environmental stewardship and operational efficiency.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year/Year 1:	CY 2021	1,220.13	0.1784
Year 2:	CY 2022	1,042.97	0.1744
Year 3:	CY 2023	839.64	0.291
Year 4 (Partial):	CY 2024	116.59	0.242

The emissions intensity for CY 2023 increased due to the rise in purchased stocks at the Tantanoola facility. Roundwood Solutions acquired and stored 756 m³ of posts to be treated in CY 2024 (total function units for CY 2023 was 2,890.25 m³ treated timber produced). Since the transportation of processed posts to Tantanoola is calculated at the time of purchase and the emissions intensity is measured per cubic meter of tanapost sold, an increase in stockpiles, as seen in CY 2023, can lead to higher emissions intensity.

For the partial CY 2024 data, which only covers two months, direct comparison with full-year data isn't appropriate. Consumption at the facility can vary, and the figures are not necessarily proportional to a full year's data.

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions CY22 (t CO ₂ -e)	Current year emissions CY23 (t CO ₂ -e)	Reason for change
Diesel oil	453.27	220.86	Diesel emissions decreased due to the shutdown of the processing facility at Yahl.

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

Certified brand name	Product/Service/Building/Precinct used
EnergyLink Services	Environmental Consulting Services

Emissions summary

CY 2023

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Electricity	1.33
ICT services and equipment	0.14
Postage, courier and freight	158.00
Professional services	4.19
Stationary energy (liquid fuels)	227.85
Transport (land and sea)	27.11
Water	0.00
Office equipment and supplies	0.06
Bespoke - Plantation Operations	1.20
Bespoke - Creosote	4.90
Bespoke - Production untreated posts	414.85
Attributable emissions (tCO₂-e)	839.64

Product / Service offset liability	
Emissions intensity per functional unit	0.291 tCO ₂ -e/ m ³ treated timber produced
Emissions intensity per functional unit including uplift factors	N/A if no uplifts
Number of functional units covered by the certification	2,890.25 m ³ treated timber produced
Total emissions (tCO₂-e) to be offset	839.64

Partial CY 2024 (1 January 2024 – 01 March 2024)

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Electricity	0.29
ICT services and equipment	0.55
Postage, courier and freight	22.81
Professional services	0.52
Stationary energy (liquid fuels)	35.72
Transport (land and sea)	2.74
Bespoke - Creosote	0.86
Bespoke - Production untreated posts	53.09
Attributable emissions (tCO₂-e)	116.59

Product / Service offset liability	
Emissions intensity per functional unit	0.242 tCO ₂ -e/ m ³ treated timber produced
Emissions intensity per functional unit including uplift factors	N/A if no uplifts
Number of functional units covered by the certification	481.51 m ³ treated timber produced
Total emissions (tCO₂-e) to be offset	116.59

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
Certified Emissions Reductions (CERs)	957	100%

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 (%)
Wayang Windu Phase 2 Geothermal Power Project Project ID-3193	CER	CER	06 Aug 2024	34,192,501 - 34,193,515	CP2	0	1,015	0	58	957	100%
Total offsets retired this report and used in this report										957	
Total offsets retired this report and banked for future reports									58		

Co-benefits

Wayang Windu Phase 2 Geothermal Power Project

The Wayang Windu Phase 2 is a 117MW geothermal power generation project, located at the Wayang Windu 40km south Bandung in West Java, Indonesia which displaces fossil fuel-based electricity with clean, renewable geothermal energy.

This project provides a range of benefits, including environmental sustainability through natural resource conservation and community health, economic sustainability for the local population, social sustainability via community participation, and technological sustainability through enhanced local capacity and utilization.

The Wayang Windu Phase 2 geothermal power generation project supports the following United Nations Sustainable Development Goals:




7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary


N/A.

APPENDIX A: ADDITIONAL INFORMATION

OFFICIAL



Australian Government
Clean Energy Regulator



6 August 2024 VC202425-00520

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, ENERGYLINK SERVICES PTY LTD (account number AU-3226).


The details of the cancellation are as follows:

Date of transaction	6 August 2024
Transaction ID	AU35165
Type of units	CER
Total Number of units	1,015
Serial number range	34,192,501 - 34,193,515
Kyoto Project ID	ID-3193
Transaction comment	Cancelled on behalf of Roundwood Solutions Pty Ltd to meet 2023CY and partial CY2024 (1 January to 1 March 2024) Climate Active requirements.


Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, [Voluntary cancellations register | Clean Energy Regulator \(cer.gov.au\)](#).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,



David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division



**CLEAN
ENERGY
REGULATOR**

OFFICIAL

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 **location-based approach**.

CY2023

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)	756	0	19%
Residual Electricity	3,266	3,119	0%
Total renewable electricity (grid + non grid)	756	0	19%
Total grid electricity	4,023	3,119	19%
Total electricity (grid + non grid)	4,023	3,119	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	3,266	3,119	
Scope 2	2,885	2,755	
Scope 3 (includes T&D emissions from consumption under operational control)	382	365	
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 CO₂-e)	2.75
Residual scope 3 emissions (t CO₂-e)	0.36
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	2.75
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.36
Total emissions liability (t CO₂-e)	3.12

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

CY2023

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	4,023	4,023	1,006	322	0	0
VIC	0	0	0	0	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
Grid electricity (scope 2 and 3)	4,023	4,023	1,006	322	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)	4,023					

Residual scope 2 emissions (t CO₂-e)	1.01
Residual scope 3 emissions (t CO₂-e)	0.32
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.01
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.32
Total emissions liability	1.33

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i>		

Partial CY 2024 (1 January 2024 – 01 March 2024)

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)	168	0	19%
Residual Electricity	720	655	0%
Total renewable electricity (grid + non grid)	168	0	19%
Total grid electricity	889	655	19%
Total electricity (grid + non grid)	889	655	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	720	655	
Scope 2	641	583	
Scope 3 (includes T&D emissions from consumption under operational control)	79	72	
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 CO₂-e)	0.58
Residual scope 3 emissions (t CO₂-e)	0.07
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.58
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.07
Total emissions liability (t CO₂-e)	0.66

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

Partial CY 2024 (1 January 2024 – 01 March 2024)

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	889	889	222	71	0	0
VIC	0	0	0	0	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
Grid electricity (scope 2 and 3)	889	889	222	71	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)	889					

Residual scope 2 emissions (t CO ₂ -e)	0.22
Residual scope 3 emissions (t CO ₂ -e)	0.07
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.22
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.07
Total emissions liability	0.29

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
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
End of life product disposal emissions	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
End of life product disposal emissions	N	N	N	N	N	<p>Size: The emissions from timber disposal are likely to be large relative to other attributable emissions i.e. organisation's electricity, freight, stationary energy and plantation operation.</p> <p>Influence: We do not have the potential to influence the emissions from this source.</p> <p>Risk: The product has a significantly long lifespan, rendering its risk as irrelevant.</p> <p>Stakeholders: The exclusion of the category by deeming it as irrelevant due to it being outside the gate.</p> <p>Outsourcing: The disposal of furniture is done by the consumers, and it is not outsourced by Furphy's Foundry Sales Pty Ltd.</p>



An Australian Government Initiative

