



# **PUBLIC DISCLOSURE STATEMENT**

**BIG SPRINGS WATER**

**ORGANISATION CERTIFICATION**

**FY2022-23**


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

Big Springs



An Australian Government Initiative



<b>NAME OF CERTIFIED ENTITY</b>	Big Springs Riverina and Big Springs Water
<b>REPORTING PERIOD</b>	Financial year 1 July 2022 – 30 June 2023 Arrears report
<b>DECLARATION</b>	<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>Angus Wilson Director 18<sup>th</sup> September 2023 Updated 28/1/25</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	785 tCO <sub>2</sub> -e
OFFSETS USED	49.2% VCUs 50.8% VERs
RENEWABLE ELECTRICITY	50.44%
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
TECHNICAL ASSESSMENT	Not applicable

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This carbon inventory has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations. The boundary has been defined based on the operational control approach.

This certification covers the Australian business operations of “The Trustee for Angus Wilson Family Trust & the Trustee for Pat Wilson Family Trust” trading as Big Springs Riverina, also known as Big Springs Water. ABN 16 449 525 084.

### Organisation description

Big Springs Riverina bottles and delivers natural spring water to clients throughout NSW, ACT and Victoria.

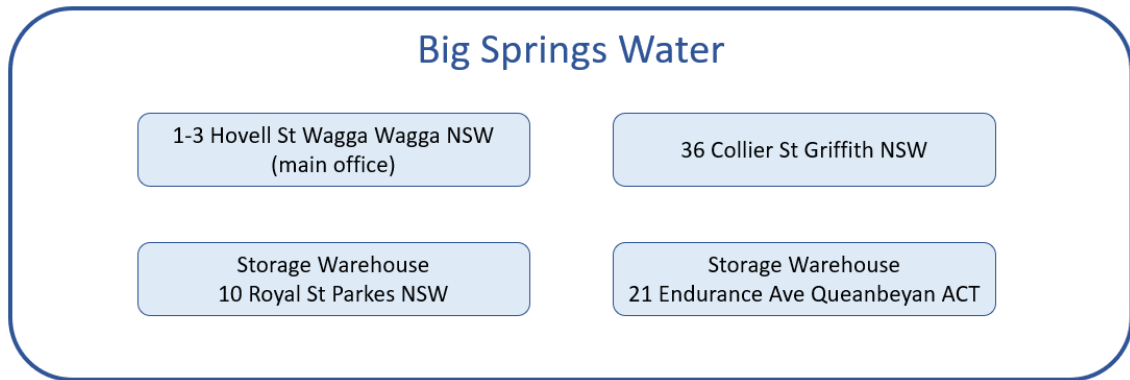
Our local drivers provide a free delivery service through our network of delivery areas. Shipping is also available Australia-wide for our purchase-outright products. Famous for our fresh, natural spring water, we provide bottled water, filter systems and bubblers for your hydration needs. Sourced from a single spring in regional NSW, Big Springs Water brings the highest quality, refreshing spring water to you.

The following offices and core assets are owned or operated by Big Springs and are included in this carbon inventory:

- 1-3 Hovell Street Wagga Wagga NSW – main office
- 36 Collier St Griffith NSW
- 10 Royal St Parkes NSW – storage warehouse
- 21 Endurance Ave Queanbeyan ACT – storage warehouse

## 3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary.



### Inside the emissions boundary

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

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

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

### Outside the emissions boundary

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

## Inside emissions boundary

### Quantified

Stationary energy and fuels  
Electricity  
Accommodation  
Carbon neutral products and services  
Cleaning and chemicals  
Food  
ICT services and equipment  
Professional services  
Land and sea transport  
Office equipment and supplies  
Postage, courier and freight  
Refrigerants  
Transport (air)  
Transport (land and sea)  
Waste  
Water

### Non-quantified

None

## Outside emission boundary

### Excluded

Products sold

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Although Big Springs Water is a growing business, Big Springs Water commits to reducing emissions across its value chain (scope 1, 2 and 3) by at least 15% by 2025, and 30% by 2030. Big Springs Water is a growing business, measuring emissions reduction from a base year when circumstances change annually, does not provide a true reflection of reductions achieved. Therefore, we are measuring our emissions reduction progress against a key performance indicator (KPI) of emissions / annual turnover baselined on our FY 2021 base year.

FY 2021 - 131.7 (per million \$ turnover)

FY 2022 – 108.4 (17.7% decrease from FY 2021)

FY 2023 – 129.9 (1.4% decrease from FY 2021)

We aim to reduce this further by actioning the following actions and continuing to look for opportunities to reduce emissions further over the next 5 years.

Emission Source	Emission reduction measure	Scope	Status	Due Date	Estimated Reduction t CO <sub>2</sub> -e pa
All	Establish sustainability and purchasing policies to formally preference carbon neutral products, or products with high environmental credentials	All	In progress	30 June 2024	n/a
Energy	Switch to a 100% renewable electricity provider	2 & 3	In Progress	30 June 2024	51.52
Energy	Purchase carbon neutral gas for sites with gas supply	2 & 3	In progress	30 June 2024	14.77
Waste	Investigate and improve plastic recycling to reduce waste to landfill (est 20% reduction)	3	Planned	2025	17.10
Fuel	Investigate and plan transition to hybrid or electric vehicles	1 & 3	Planned	2025-2030	n/a
Energy	Investigate feasible options to remove gas from sites	1 & 3	Planned	2026	n/a
Energy	Transition LPG forklift to electric	1 & 3	In progress	2027	8.96

### Emissions reduction actions

The following actions have been completed.

Emission Source	Emission reduction measure	Scope	Status	Year Done	Reduction t CO <sub>2</sub> -e pa
Paper	Purchase carbon neutral certified paper	3	Complete	FY 2023	0.2538
Fuel	Reduced delivery runs from weekly to monthly and route planning deliveries	1 & 3	Complete	FY 2022	273.40
All	Set emission reduction targets	All	Complete	FY 2022	N/A
Energy	Installed Solar PV on two sites	2 & 3	Complete	Pre 2021	N/A

## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2020-2021	570.6	599.1
Year 1:	2021-2022	588.4	617.8
Year 2:	2022-2023	746.9	784.2

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Electricity	34.053	45.499	Increase in business and associated energy use
Diesel oil post 2004	439.758	499.441	Increase in business, deliveries therefore fuel and emission factor scope 3 increase. Correction from fuel report error from FY22.
General waste	27.024	38.096	Improved data collection and increase in business impacting waste

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

Certified brand name	Product/Service/Building/Precinct used
Opal	Carbon Neutral Paper product (45 reams)



## Emissions summary

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

Emission category	Sum of Total Emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	7.57
Cleaning and chemicals	0.73
Climate Active carbon neutral products and services	0.00
Construction materials and services	5.37
Electricity	51.52
Food	2.81
Horticulture and agriculture	0.38
ICT services and equipment	7.13
Machinery and vehicles	32.75
Office equipment and supplies	2.54
Postage, courier and freight	0.87
Products	0.60
Professional services	25.62
Refrigerants	0.00
Stationary energy (gaseous fuels)	14.77
Transport (land and sea)	553.27
Waste	38.10
Water	2.83
<b>Total</b>	<b>746.86</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
Mandatory 5% uplift for small organisations	37.343
Total of all uplift factors	37.343
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>784.21</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 785 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 785. Of the total eligible offsets used, 1369 were previously banked and 0 were newly purchased and retired. 970 are remaining and have been banked for future use.

### Co-benefits

This greenfield project generates power using renewable energy source (wind energy) and sells the power generated to the state grid. It replaces the use of diesel generators by meeting the power demand during shortage periods. There is no consumption of any fossil fuel and hence no greenhouse gas emissions.

**Social well-being:** The project helps in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region such as development of roads and may promote business with improved power generation. Project developers will use at a minimum 2% of the revenues accrued from the sale of carbon credits on an annual basis for community related activities. These include providing assistance for development of public amenities in the surrounding areas such as water distribution/sanitation facilities/building of schools and hospitals and free distribution of educational books and school uniforms, annual eye camps health checks for villagers.

**Economic well-being:** The project is a clean technology investment in the region, which would not have taken place in the absence of the VCS benefits. The project activity will also help to reduce the demand supply gap in the state. The project will generate power using zero emissions wind based power generation which helps to reduce GHG emissions and specific pollutants like SO<sub>x</sub>, NO<sub>x</sub>, and SPM associated with the conventional thermal power generation facilities.

**Environmental well-being:** Wind being a renewable source of energy, reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission the Project activity avoids a significant amount of GHG emissions.

**Technological well-being:** The successful operation of the project activity should lead to promotion of wind based power generation and would encourage other entrepreneurs to participate in similar projects.



## Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification												
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <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 (%)	
Chakala Wind Power Project in Maharashtra Project ID 1197	VCU	Verra	6 September 2023	<a href="#">6870-353274931-353275082-VCU-034-APX-IN-1-1197-01012018-31052018-0</a>	2018	0	152	0	0	152	19.4%	
Vajrakarur Wind Power Project in Andhra Pradesh Project ID 1214	VCU	Verra	6 September 2023	<a href="#">6478-322910378-322910611-VCU-034-APX-IN-1-1214-01012017-31122017-0</a>	2017	0	234	0	0	234	29.8%	
Nam Pha Gnai Hydropower Project	VER	Gold Standard Impact Registry	21 January 2025	<a href="#">GS1-1-LA-GS3514-14-2021-26948-60265-61948</a>	2021	0	1684	315	970	399	50.8%	
<b>Total eligible offsets retired and used for this report</b>										785		
<b>Total eligible offsets retired this report and banked for use in future reports</b>									970			
Type of offset units		Eligible quantity (used for this reporting period)				Percentage of total						
Verified Carbon Units (VCUs)		386				49.2%						
VERs		399				50.8%						



This is to certify that

## Big Springs Water

has permanently retired

**386 credits**

by investing in Renewable Energy (wind power)  
projects, India

Thank you for making a difference to our planet and  
future generations by combating climate change.



Encouraging positive social, environmental  
and economic change with solutions that help  
overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian  
Securities and Investments Commission and holds  
Australian Financial Services Licence Number 491004.

Dr Phil Ireland | Chief Executive Officer

**Issue Date:** 6 September 2023 | **Period:** 1 July 2022 - 30 June 2023

*We are delighted to confirm the retirement of*  
**1684 Verified Emission Reductions (VERs)**  
*by*  
**Swiss Carbon Assets Ltd.**  
*on 21/01/2025*

**These credits were retired on behalf of Big Springs Water.**

**Retired on behalf of Big Springs Water to support its carbon neutral claim against the Climate Active Carbon Neutral Standard.**

**Project: Nam Pha Gnai Hydropower Project**

*These credits have been retired, saving **1684** tonnes of CO2 emissions  
from being released into the atmosphere.  
Thank you for investing in a safer climate and more sustainable world.*

[View retirement](#)

**Gold Standard**

Retirement certificates are hosted on the Gold Standard Impact Registry, [view your certificate](#).

Gold Standard | Chemin de Balxert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | [goldstandard.org](http://goldstandard.org), +41 22 788 70 80, [help@goldstandard.org](mailto:help@goldstandard.org)

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

## Renewable Energy Certificate (REC) summary

N/A.

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	0
2.	

\* 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)
Total LGCs surrendered this report and used in this report									



## APPENDIX A: ADDITIONAL INFORMATION

Big Springs Water have planted over 20,000 native trees across two plantations on the property and 80% of our production requirements are acquired through solar. We aim to be 100% renewable by 2023-24.

In addition to these initiatives, the core function that makes us unique to large shirk-wrapped single-use water bottle manufactures, is that our water bottles are returnable and re-usable. Our business is based on a returnable model where we eliminate the need for single use plastic water bottles. We believe our model should be the direction taken in Australia. Our closed loop approach continues to grow and has led to our success as a small business in regional NSW.

### **Reporting Correction – January 2025**

This report has been updated from the original report issued due to the identification of a significant data error in the fuel data (incorrect fuel data reports provided by fuel provider). The FY222 and FY23 inventory have been corrected, and additional offsets purchased and retired to cover the difference.

## APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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



Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	42,426	0	39%
<b>Total non-grid electricity</b>	<b>42,426</b>	<b>0</b>	<b>39%</b>
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)	12,491	0	11%
Residual Electricity	53,948	51,521	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>54,917</b>	<b>0</b>	<b>50%</b>
<b>Total grid electricity</b>	<b>66,439</b>	<b>51,521</b>	<b>11%</b>
<b>Total electricity (grid + non grid)</b>	<b>108,865</b>	<b>51,521</b>	<b>50%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>53,948</b>	<b>51,521</b>	
Scope 2	47,643	45,499	
Scope 3 (includes T&D emissions from consumption under operational control)	6,306	6,022	
<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>50.44%</b>
<b>Mandatory</b>	<b>11.47%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>38.97%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>45.50</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>6.02</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>45.50</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>6.02</b>
<b>Total emissions liability (t CO2-e)</b>	<b>51.52</b>

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

### 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 CO2-e)
N/A	0	0
<p><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></p>		

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-e)
N/A	0	0
<p><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></p>		

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	66,439	66,439	48,500	3,986	0	0
SA	0	0	0	0	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
<b>Grid electricity (scope 2 and 3)</b>	<b>66,439</b>	<b>66,439</b>	<b>48,500</b>	<b>3,986</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	42,426	42,426	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		
<b>Non-grid electricity (behind the meter)</b>	<b>42,426</b>	<b>42,426</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>108,865</b>					

Residual scope 2 emissions (t CO2-e)	48.50
Residual scope 3 emissions (t CO2-e)	3.99
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	48.50
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	3.99
<b>Total emissions liability (t CO2-e)</b>	<b>52.49</b>

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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
None	

## Data management plan for non-quantified sources

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

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

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

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

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

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Products sold	N	Y	N	N	N	Products sold are outside of the scope of the organisation control boundary.



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