



PUBLIC DISCLOSURE STATEMENT

MADE BY FRESSKO

**ORGANISATION CERTIFICATION
FY2021–22**

Australian Government

Climate Active Public Disclosure Statement

made by
Fressko



NAME OF CERTIFIED ENTITY	The Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust, trading as 'made by Fressko'
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p><i>Lucas Ciancarelli</i></p> <hr/> <p>Lucas Ciancarelli Director 16 March 2023</p>



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

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Version March 2022.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	148 tCO ₂ -e
OFFSETS BOUGHT	25.7% VER's, 74.3% VCU's
RENEWABLE ELECTRICITY	18.59%
TECHNICAL ASSESSMENT	Not applicable
THIRD PARTY VALIDATION	Type 1 Date 14 February 2022 Name Ben Tardrew Tardrew Partners Pty Ltd

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2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification is for the Australian business operations of "The Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust", Trading as 'made by Fressko' ABN 44 112 649 438

"We take our future generations' well-being seriously and understand that change starts with us."

Organisation description

Made by Fressko is a small organisation that designs and supplies sustainable drinkware products. The business operates from Victoria and has retail partner outlets across the globe.

The organisation structure is managed by the Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust, and trades as 'made by Fressko' ABN 44 112 649 438.

The business was operating from home offices for most of this financial year period and has moved into new offices located at Unit 8, 38 Down St, Collingwood, VIC 3066, during April 2022.

There are no subsidiaries / child companies included within this certification.

Website <https://au.madebyfressko.com/>

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

Inside the emissions boundary

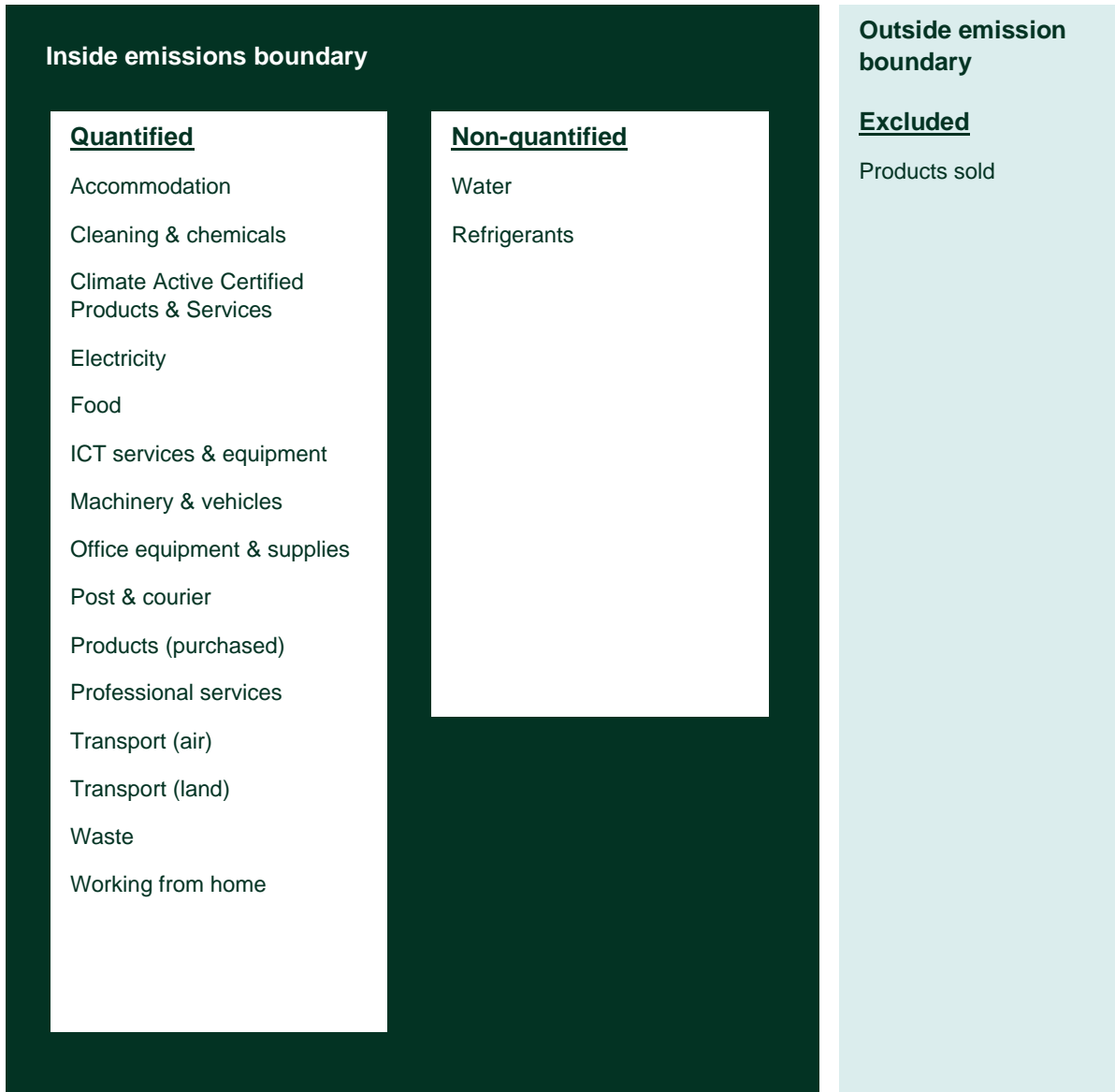
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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 or precinct'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.



Data management plan for non-quantified sources

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

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Made by Fressko commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 10% by 2025, and 20% by 2030 based on this 2022 base year. As 'made by Fressko' is a growing business, we will aim to measure our progress against this base year certification using key performance indicators that will be defined by 30 June 2023.

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

Due Date	Emission Source	Emission reduction measure	Scope	Status	Estimated Reduction t CO2-e pa
30 June 2023	All	Establish sustainability policies and preference carbon neutral certified products where possible	All	In progress	N/A
30 June 2023	Paper	Purchase certified carbon neutral paper	3	In progress	0.056
30 June 2024	Energy	Purchase 100% green power energy from retailer	2 & 3		0.734
30 June 2024	Waste	Identify opportunities to increase recycling and reduce waste to landfill by 25%	3		1.027
June 2025	Air Transport	Carbon offset all air transport with certified carbon neutral providers	3		1.592
June 2025	ICT	Investigate option to transition to carbon neutral certified providers	3		0.897
June 2026	Travel	Encourage low emission forms of transport for staff commute & travel	3		TBA
June 2027	Fuel	Investigate hybrid and electric vehicle options	1 & 3		TBA

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

N/A

Organisation emissions summary

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

Emission Source	Sum of Scope 1 (t CO ₂ -e)	Sum of Scope 2 (t CO ₂ -e)	Sum of Scope 3 (t CO ₂ -e)	Sum of Total Emissions (t CO ₂ -e)
Accommodation and facilities	0.000	0.000	0.904	0.904
Cleaning and Chemicals	0.000	0.000	0.026	0.026
Climate Active Carbon Neutral Products and Services	0.000	0.000	0.000	0.000
Electricity	0.000	0.734	0.000	0.734
Food	0.000	0.000	10.447	10.447
ICT services and equipment	0.000	0.000	8.721	8.721
Machinery and vehicles	0.000	0.000	0.125	0.125
Office equipment & supplies	0.000	0.000	18.494	18.494
Postage, courier and freight	0.000	0.000	0.000	0.000
Products	0.000	0.000	0.026	0.026
Professional Services	0.000	0.000	88.474	88.474
Refrigerants	0.000	0.000	0.000	0.000
Stationary Energy (gaseous fuels)	0.000	0.000	0.000	0.000
Transport (Air)	0.000	0.000	1.592	1.592
Transport (Land and Sea)	1.484	0.000	0.778	2.261
Waste	0.000	0.000	6.576	6.576
Water	0.000	0.000	0.000	0.000
Working from home	0.000	0.000	2.123	2.123
Grand Total	1.484	0.734	138.286	140.504

Uplift factors

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

Reason for uplift factor	tCO ₂ -e
Compulsory additional 5% of the total for small organisation	7.025
Total of all uplift factors	7.025
Total footprint to offset (total net emissions from summary table + total uplifts)	147.529

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total emissions footprint to offset for this report	148 t-CO ₂ e
2. Total eligible offsets purchased and retired for this report	148 t-CO ₂ e
3. Total eligible offsets banked to use toward next year's report	0 t-CO ₂ e

Co-benefits

Chakala Wind-Based Power Generation Project



PROJECT TYPE:	RENEWABLE ENERGY
PROJECT NAME:	Chakala Wind-Based Power Generation Project
REGION:	This project is located at Nandurbar, Maharashtra State, India.
PROJECT DESCRIPTION:	<p>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.</p> <p>There is no consumption of any fossil fuel and hence no greenhouse gas emissions.</p>

This project's co-benefits include generating employment opportunities in the local area, and provides clean energy generation in the region. Due to its zero emissions the project avoids a significant amount of GHG emissions that would otherwise be emitted from conventional thermal power generation facilities.

Improved Cook Stove Project

Deforestation in Rwanda impacts not only the environment but also the rural communities that source their fuel for cooking and heating from nearby woodlands. This project mitigates climate change caused by the combustion of unsustainably harvested biomass.

More than 21,000 fuel efficient stoves have been provided to families in rural areas of the Bugesera District in the Eastern Province of Rwanda. In Rwanda, families traditionally cook on thermally inefficient 3-stone fires inside homes with little ventilation. These large fires expose households to indoor air pollution and consume a lot of firewood which contributes to deforestation. Wood and charcoal are obtained almost exclusively from the forest. Firewood collection, predominantly done by women and girls, is time consuming and hazardous, taking them away from other developmental activities.



Gold Standard
Climate Security & Sustainable Development



Project Key Facts

Type: Energy Efficiency - Improved Cook Stoves

Location: Kigali, Rwanda

Status: In operation, credits available

Emissions Reduction: 1000 credits per project area, per year

Vintage: 2018

Certification: Gold Standard

Positive impacts

- Reduced deforestation and degradation of surrounding forests
- Reduced soil erosion and nutrient loss
- Reduced risk of flooding in hilly areas
- Reduced burden on women and children to collect firewood
- Decrease in respiratory infections in rural households



3 GOOD HEALTH AND WELL-BEING

Good health and well-being

Improved household air and reduced injuries and burns.



5 GENDER EQUALITY

Gender equality

Less time cooking and collecting firewood by women and girls.



7 AFFORDABLE AND CLEAN ENERGY

Affordable and clean energy

Energy efficient cook stoves replace combustible fuels for heating and cooking.



13 CLIMATE ACTION

Climate action

Reducing greenhouse gas emissions.

Eligible offsets retirement summary

Offsets cancelled 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 (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 (%)
VCS VCU: Chakala Wind Power Project in Maharashtra, India	VCU	Verra	8 March 2023	7069-368208956-368209065-VCU-034-APX-IN-1-1197-01012017-31122017-0	2017		110	0	0	110	74.3%
Improved Kitchen Regimes: Shyara (Bugesera), Rwanda	VER	Gold Standard	8 March 2023	GS1-1-RW-GS3444-16-2018-19191-5382-5419	2018		38	0	0	38	25.7%
Total offsets retired this report and used in this report										148	
Total offsets retired this report and banked for future reports									148		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total				
Verified Emissions Reductions (VERs)		38					25.7%				
Verified Carbon Units (VCUs)		110					74.3%				

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. Other RECs	0

* 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	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
Total LGCs surrendered this report and used in this report									

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

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.

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 & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	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	738	734	0%
Total grid electricity	906	734	19%
Total Electricity Consumed (grid + non grid)	906	734	19%
Electricity renewables	168	0	
Residual Electricity	738	734	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		734	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	1		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	906	825	91
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	906	825	91
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	906	825	91
Emission Footprint (TCO2e)	1		
<i>Scope 2 Emissions (TCO2e)</i>	1		
<i>Scope 3 Emissions (TCO2e)</i>	0		
Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)	
Enter product name/s here	0	0	
Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.			

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Water	Yes	No	No	No

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Products sold	Yes	No	No	No	No	No



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