



PUBLIC DISCLOSURE STATEMENT

SUSSEX TAPS

PRODUCT CERTIFICATION
FY2021–22

Australian Government

Climate Active Public Disclosure Statement

S U S S E X



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	SUSSEX TAPS PTY LTD
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>GK</p> <p>George Katsanevakis Managing Director 31- January-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	375 tCO ₂ -e
THE OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	46.13%
TECHNICAL ASSESSMENT	13 May 2021 Ndevr Environmental Next technical assessment due: FY2022-23

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2. CARBON NEUTRAL INFORMATION

Description of certification

Sussex Taps Pty Ltd (trading as Sussex Taps and ABN 30 071 163 249) manufacture timeless tapware, showers and accessories in Melbourne, Australia. Sussex sources all product components locally, where possible, manufacturing over 400 products in their Melbourne workshop and foundry. A child company, Aquatect Polishing Pty Ltd (ABN 13 118 351 732), is the metal polishing arm of Sussex Taps.

Sussex has a clear vision to make the best products while leaving an Australian-made legacy that creates a sustainable future for our next generation. Sussex is the first carbon neutral tap manufacturer (organisation certification) and produces the first carbon neutral tap products (product certification) in Australia under the Climate Active program. Sussex strive to bridge the gap between manufacturing and sustainability in the hope that others will follow their lead.

The certification includes the manufacturing of Sussex Collections taps for the period 1 July 2021 to 30 June 2022. The emissions inventory in this Public Disclosure Statement have been developed in accordance with the Climate Active Carbon Neutral Standard for Products.

Product description

A cradle-to-gate approach has been selected as the use and disposal stages of the tapware lifecycle are highly variable. Tapware typically lasts many decades and may only be replaced due to aesthetics rather than disrepair. When tapware is discarded there is a large second-hand market that further increases their life. Being metal, tapware will likely be recycled. The functional unit is **kg CO₂-e per kg of product**. Carbon neutral products are available to Sussex' customers on a full-coverage basis for the Sussex Collections branded tapware.

“Climate Active certification demonstrates Sussex’s ongoing commitment to our sustainability vision and category leadership in 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' 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
<u>Quantified</u>	<u>Non-quantified</u>	<u>Non-attributable</u>
Consumables	N/A	Advertising*
Electricity – purchased		Business travel – accommodation and venue hire*
Freight – outbound		Business travel – flights*
Machinery and Equipment		Business travel - taxis, carshares, rental cars*
Motor vehicle expenses		Cleaning services*
Polishing, painting, and electroplating		Employee commute*
Product components		Financial services such as banking and insurance
Product packaging		Food and catering*
Raw materials		IT - computer and technical services*
Repairs and maintenance		IT - computer hardware*
Stationary energy – LPG		Marketing*
Stationary energy - natural gas		Office supplies*
Tool replacements		Printing and stationery*
Transport energy – diesel		Education and training
Transport energy – LPG		Subscriptions & periodicals
Transport energy – petrol		Refrigerant fugitives
Waste - co-mingled recycling		Security
Waste – landfilled		Staff amenities*
Water		Telecommunications*
		Uniforms*
	<u>Optionally included</u>	
	N/A	

*While excluded from the emissions boundary for the Product certification, these emission sources are included in Sussex Taps' Organisation certification. See <https://www.climateactive.org.au/buy-climate-active/certified-members/sussex> for more information.

Product process diagram

Due to the complexity and possible sustainable nature of tapware's end of life, a cradle-to-gate approach was deemed acceptable.



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

Sussex has an unwavering commitment to reducing emissions. This is a central tenant of their interim Emissions Reduction Strategy and has been evidenced by the past completion of many other initiatives.

Sussex's focus is to build a medium-long term Emissions Reduction Strategy that will also educate customers and encourage employees to reduce their environmental impacts at work and at home.

Our emissions hot spots are **electricity, courier & freight, land transport, and professional services.**

Sussex Taps commits to reduce scope 1 and 2 emissions by 25% by 2030, compared to a 2020 base year. The emission reduction strategy for the organisational operations will include the following actions (but are not limited to):

Scope 1:

- Continue to purchase more fuel efficient vehicles over the next 5 years.
- Investigate the use of GPS tracking to collect better data on company vehicles to help analyse and optimise company car usage;
- Continue to move towards reducing emissions in our new vehicles via the use of EV as they become available.

Scope 2:

Sussex Taps will continue to increase energy efficiency by reviewing and adjusting lighting, machinery and appliances, wherever possible to seek renewable energy sources. Sussex's emissions reduction goal for the next two years is 10% less electricity usage per annum by:

- Investigate additional electricity supply arrangements and further opportunities in 2023 to purchase renewable sourced electricity.
- Transition to 100% renewable energy by 2030
- Reduce CNC machines idle times
- Continue to minimise compressed air leaks by conducting monthly maintenance of compressed air system.

Scope 3:

Sussex Taps will focus be on engaging with its suppliers to reduce scope 3 emissions over time, rather than concentrating on scope 1 and 2 emissions alone. Several actions are already in place and are working with our team and external advisers to identify additional opportunities.

- **Goods and Professional Services** emissions will be reduced through:
 - Investigate the market for additional carbon neutral alternatives in our supply chain and procure neutral carbon suppliers by 2025 (e.g., carbon neutral services for Postage, courier and freight)
 - Engage with suppliers and professional services with sustainable practices in their operations, such as renewable energy procurement, ability to opt in to a reduced emissions service, ability to measure and provide emissions data, locally made products and/or zero carbon emissions.
- **Land travel (employee commuting)** emissions will be reduced through:
 - Investigating the adoption of hybrid working principles to support working from home and reduce employee commuting and business travel.
- **Waste emissions** will be reduced through:
 - At the time of its certification, Sussex Taps is the first and only tapware manufacturer certified by Climate Active to reuse all **waste metal materials** and will continue to reuse all brass and find further ways to repurpose other waste.
 - Sussex Taps is working with retail suppliers to improve the sustainability of their product-replaced waste from packaging through investigating lower footprint options.
 - Sussex Taps commits to carrying out a yearly product analysis to ensure that its waste reduction measures are materially reducing waste year on year. Reviewing the entire production process; from reducing labels, phasing out Styrofoam packaging to printing brochures in-house; in the next two years Sussex's business goals are:
 - 5% less packaging per annum
 - 10% less landfill per annum
 - >85% of all materials recycled per annum
- **Water emissions** will be reduced through:
 - Continue to increase water efficiency by reviewing and adjusting water appliances. Sussex's emissions reduction goal for the next two years is 5% less water usage per annum
- **Travel Air and Accommodation emissions** will be reduced through:
 - Consider the purchasing of carbon-offsets for all our domestic and international flights from 2022.
 - Avoiding non-essential business travel, and encouraging the use of virtual conferencing;

- Reduction actions for business travel (i.e., accommodation and flights) by choosing options with a lower emissions intensity (e.g., prefer economy class flights and hotel rating decrease) or suppliers with a certified carbon neutral service.

Whilst working through this plan to reduce emissions, we are proactively offsetting our impacts through the purchase of carbon credits.

Emissions reduction actions

Sussex Taps has implemented the actions listed below to reduce the emissions during FY22:

- Purchased its 1st electric vehicle to reduce its carbon emissions
- Reduced the furnace crucible holding times by 10% on the foundry induction melting furnace leading to savings of 7000 kWh or 7.4 tonnes GHG emissions/year
- Conducted a feasibility study for additional 200 kW photovoltaic system for the factory and PVD plant.
- Reduced compressed air energy use by minimizing air leaks and air pressure reduction at its sites

5.EMISSIONS SUMMARY

Emissions over time

This section compares emissions over time between the base year and current year.

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year/Year 1	2019-20	1,054.121	37.59 kg CO ₂ -e per kg of Sussex Taps branded tapware
Year 2:	2020-21	964.03	40.26 kg CO ₂ -e per kg of Sussex Taps branded tapware
Year 3:	2021-22	684.73	35.96 kg CO ₂ -e per kg of Sussex Taps branded tapware

Significant changes in emissions

When considering the overall decrease in total emissions compared to 2020-21, the purchase of materials such as fabricated metal products, grinding and polishing and smoothing materials, raw materials (brass) decreased (hot spots emissions for the product inventory) and the percentage of allocation of goods and services purchased to the Sussex Taps branded tapware decreased based on the sales report.

Significant (+/- 5%) change in the total emissions and/or the emission intensity are disclosed below:

Emission source	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Raw Materials (Brass)	45.28	287.33	Decreased in raw material purchased in 2021-22 (62%)
Grinding and polishing and smoothing materials	78.06	85.92	The purchase of polishing, painting and electroplating materials decreased in 2021-22
Total net electricity emissions (Market based)	186.42	212.50	There was an increase in the total operational electricity usage in FY22 (organisational inventory). The product inventory, uses a percentage of allocation of electricity usage from the organisational inventory based on the sales report for the Sussex Collection branded tapware each year. This allocation was 51.3% in FY21 and 41.4% in FY22, hence there is a decrease in the electricity usage for the product.

Use of Climate Active carbon neutral products and services

Sussex Taps makes use of the following products and services that are certified as carbon neutral:

Certified brand name	Service used
Ndevr Environmental	Advisory Services

Product emissions summary

Emissions category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Total emissions (tCO ₂ -e)
Raw Materials: Brass	0.00	0.00	45.28	45.28
Cleaning and Chemicals	0.00	0.00	21.23	21.23
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	294.59	294.59
Electricity	0.00	186.42	0.00	186.42
Machinery and vehicles	0.00	0.00	39.05	39.05
Postage, courier and freight	0.00	0.00	55.53	55.53
Products	0.00	0.00	9.68	9.88
Stationary Energy (gaseous fuels)	5.52	0.00	0.43	5.95
Stationary Energy (liquid fuels)	0.98	0.00	0.06	1.04
Transport (Land and Sea)	9.13	0.00	0.48	9.61
Waste	0.00	0.00	14.98	14.98
Water	0.00	0.00	1.18	1.18
Total	15.63	186.42	482.68	684.73

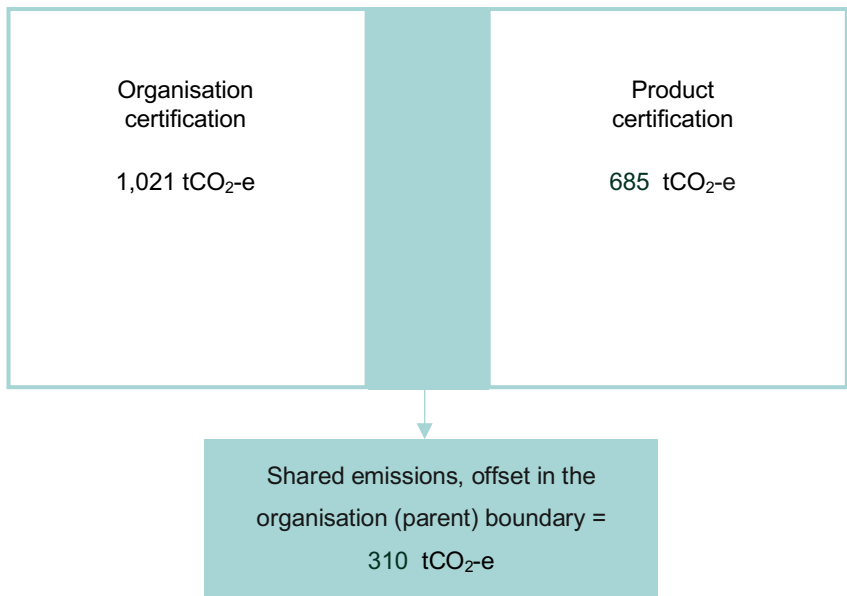
Uplift factors

No uplift factors were used.

Emissions intensity per functional unit	35.96 tCO ₂ -e per tonne of Sussex Collections branded tapware
Number of functional units to be offset (certified)	19,039 Kg
Total emissions to be offset (certified)	685 tCO ₂ -e

Shared emissions between certifications by the same responsible entity

	Emissions (tCO ₂ -e)
Total offset liability	$1,021 + 685 - 310 = 1,396 \text{ tCO}_2\text{-e}$
Offset by organisation	$= 310 \text{ tCO}_2\text{-e}$
Offset by product	$685 - 310 = 375 \text{ tCO}_2\text{-e}$



6. CARBON OFFSETS

Offsets retirement approach

In arrears		
1.	Total number of eligible offsets banked from last year's report	0
2.	Total emissions footprint to offset for this report (tCO ₂ -e)	685
3.	Total eligible offsets required for this report	375 ¹
4.	Total eligible offsets purchased and retired for this report	375
5.	Total eligible offsets banked to use toward next year's report	0

Co-benefits

The proposed project activity is a step towards supporting the implementation and installation of grid connected renewable solar energy power plants in India. The implementation of project activity ensures energy security, diversification of the grid generation mix and sustainable growth of the electricity generation sector in India. The main goal of project activity is to implement renewable energy projects in the country and the significant importance of revenues from sale of Verified Carbon Units (VCUs) to achieve this goal forms the basis of the implementation of this project activity.

¹ 1,021 offsets have been retired in the FY22 Climate Active Organisation certification, of which 310 tCO₂-e are shared with this product certification. Therefore the remaining offset liability for this product certification is 375 tCO₂-e. See <https://www.climateactive.org.au/buy-climate-active/certified-members/sussex> for more information.

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 (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 (%)
Bundled Solar Photovoltaic Project by ACME	VCUs	Verra	31/01/2023	11045-274453412-274454807-VCS-VCU-997-VER-IN-1-1753-01022020-31122020-0	2020	0	1,396	1,021*	0	375	100%
Total offsets retired this report and used in this report										375	
Total offsets retired this report and banked for future reports									0		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Carbon Units (VCUs)	375	100%

* 1,021 offsets retired in FY22 Climate Active Organisation Certification (310 are shared emissions with this product certification). See <https://www.climateactive.org.au/buy-climate-active/certified-members/sussex> for more information.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Our sustainability commitments began in 2013, with a full energy audit and lean manufacturing audit across the business to identify how we could improve year on year.

Since then, the below initiative continued to drive our sustainability agenda:

- 2013:** Waste Audit: identified 89.5 m3 /year waste to landfill
- 2014:** Factory LED lighting upgrade led to 40% in greenhouse gas emissions or 30.7 tonnes/year greenhouse gas savings
- 2015:** 3kW Frigel air cooler installed at foundry site. 90% energy saving costs, improved metal melting rates by 7%. This upgrade has led 33.2 tonnes/year greenhouse gas savings
- Upgraded to energy efficient variable speed drive Nitrogen Generator.
- 2016:** Foundry and polishing plant LED lighting upgrade has led 30 tonnes/year greenhouse gas savings
- Became a member of the Victorian Government Climate Change TAKE 2 Pledge Program to take action on climate change
- 2017:** Power Factor Correction Equipment installed
- 2018:** Installed 100kW of solar panels to reduce factory greenhouse emissions by 131 tonnes or 30% reduction in the sites greenhouse gas emissions
- 2019:** Installation of an energy efficient office heating and cooling system. Reduced energy use and greenhouse gas emissions by at least 15%
- 2020:** In the last year, we have already reduced our greenhouse gas emissions by >30% through the installation of LED energy efficient lighting to our fourth facility, and an additional 170kW of Solar to reduce our emissions by 50%.
- Installation of LED energy efficient lighting to fourth facility. Reduced lighting energy use and greenhouse gas emissions by at least 30%
- Installing an additional 170kW of Solar to reduce current greenhouse emissions by 50%

To support our ongoing sustainability goals, we have achieved recognition and awards in the following categories:

- 2015:** SUSTAINABILITY AND ENVIRONMENTAL AWARD WINNER
NORTHERN BUSINESS ACHIEVEMENT AWARD FOR EXCELLENCE
- 2017:** CITY OF HUME BUSINESS AWARD - SUSTAINABILITY CATEGORY (GOLD)
DRIVEN X DESIGN AWARD - SCALA COLLECTION
TAKE2 MEMBER VICTORIAN GOVERNMENT CLIMATE CHANGE PLEDGE PROGRAM
- 2018:** HOUSES AWARDS - SUSTAINABILITY SPONSOR
HOUSES AWARDS - ONGOING (2019, 2020, AND BEYOND)
- 2019:** CITY OF HUME BUSINESS AWARD - SUSTAINABILITY CATEGORY (FINALIST)
- 2020:** APPROVED SUPPLIER TO VICTORIAN GOVERNMENT "BUY RECYCLED DIRECTORY"
APPROVED "AUSTRALIAN MADE AND OWNED" TRADEMARK
DESIGN FILES X LAMINEX
- 2022** MANUFACTURER OF THE YEAR WINNER: HUME BUSINESS AWARDS
CIRCULAR ECONOMY FINALIST: HUME BUSINESS AWARDS

Sussex has further cemented our commitment to sustainability and environmental, financial and corporate responsibility by getting involved with sustainability-focussed forums. We also support sustainability in our industry through tours, sponsoring awards and partnering with Government groups. These include:

- Speaking at Victorian Manufacturing Showcase
- Speaking at National Manufacturing Week
- Speaking to students at Secondary Schools in Melbourne
- Hosting sustainability Panels
- Sponsoring Sustainability Awards (Houses Awards)
- Factory site tour and presentation for government, students, architect and designers
- Partnering with Sustainability Victoria to develop a YouTube video called "Investing in energy efficiency at Sussex Taps" to promote the benefits of business energy efficiency.

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a **market-based approach**.

The the market- and location-based summary tables below represent total electricity consumption, including from activities covered in the **Sussex Taps Organisation certification for the FY22 reporting period**. Based on the percentage of sales, Sussex Collection branded tapware accounted for the 41.4% of the tapware sold, hence 41.4% of the electricity result obtained for the organisation carbon inventory is allocated to the Sussex Collection branded tapware product inventory. Based on this allocation approach, the electricity emissions attributable to this product certification are 186.42 tCO₂-e.

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	341,869	0	34%
Total non-grid electricity	341,869	0	34%
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)	124,295	0	12%
Residual electricity	544,316	541,575	0%
Total grid electricity	668,611	541,575	12%
Total electricity consumed (grid + non grid)	1,010,480	541,575	46%
Electricity renewables	466,164	0	
Residual electricity	544,316	541,575	
Exported on-site generated electricity	125,054	-91,289	
Emissions (kgCO ₂ -e)		450,285	

Total renewables (grid and non-grid)	46.13%
Mandatory	12.30%
Voluntary	0.00%
Behind the meter	33.83%
Residual electricity emissions footprint (tCO₂-e)	450

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

Location-based approach summary

Location-based approach	Activity data (kWh)	Scope 2 emissions (kgCO₂-e)	Scope 3 emissions (kgCO₂-e)
VIC	668,611	608,436	66,861
Grid electricity (scope 2 and 3)	668,611	608,436	66,861
VIC	341,869	0	0
Non-grid electricity (Behind the meter)	341,869	0	0
Total electricity consumed	1,010,480	608,436	66,861

Emissions footprint (tCO₂-e)	675
<i>Scope 2 emissions (tCO₂-e)</i>	608
<i>Scope 3 emissions (tCO₂-e)</i>	67

Climate Active carbon neutral electricity product summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO₂-e)
N/A	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 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
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**.

	No actual data	No projected data	Immaterial
N/A	-	-	-

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 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.

The table on the next page lists the emission sources that have been tested for relevance.

As outlined in the 'Emissions boundary' section of this document, while some of the emission sources below have been excluded from the emissions boundary for the Product certification, these emission sources are included in Sussex Taps' Organisation certification. See <https://www.climateactive.org.au/buy-climate-active/certified-members/sussex> for more information.

Relevance test					
Non-attributable emission	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>
Advertising	×	×	✓	×	×
Business travel - accommodation	×	×	✓	×	×
Business travel - flights	×	×	✓	×	×
Business travel - taxis, carshares, rental cars	×	×	✓	×	×
Cleaning services	×	×	✓	×	×
Employee commute	×	×	✓	×	×
Financial services such as banking and insurance	×	×	✓	×	×
Food and catering	×	×	✓	×	×
IT - computer and technical services	×	×	✓	×	×
IT - computer hardware	×	×	✓	×	×
Marketing	×	×	✓	×	×
Office supplies	×	×	✓	×	×
Printing and stationery	×	×	✓	×	×
Education and training	×	×	✓	×	×
Subscriptions & periodicals	×	×	✓	×	×
Refrigerant fugitives	×	×	×	✓	×

Security	×	×	✓	×	×
Staff amenities	×	×	✓	×	×
Telecommunications	×	×	✓	×	×
Uniforms	×	×	✓	×	×
Venue hire	×	×	✓	×	×



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