PUBLIC DISCLOSURE STATEMENT

COOPER ENERGY LIMITED

ORGANISATION CERTIFICATION
FY2021–22

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Cooper Energy Limited
REPORTING PERIOD	1 July 2021 – 30 June 2022 Arrears report
DECLARATION	*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.* 
	Name of signatory: Jane Norman Position of signatory: Managing Director and CEO Date: 17 August 2023

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

Version March 2022.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	25,614 tCO_2-e
OFFSETS BOUGHT	30% ACCUs, 70% VCUs
RENEWABLE ELECTRICITY	N/A - using location-based method
TECHNICAL ASSESSMENT	Date: 12 May 2021 Paul Adams Carbon Intelligence Pty Limited Date of next technical assessment: FY2024 or whenever base year recalculation is required

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

The certification includes all of Cooper Energy Limited's, ABN 93 096 170 295, activities and operations using an equity share approach. This reflects that Cooper Energy has an interest in both assets over which the company has operational control (i.e., is the operator), as well as assets over which another company (a joint venture partner) has operational control.

The emissions inventory within this public disclosure statement covers the period 1 July 2021 to 30 June 2022. It has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations.

Cooper Energy also holds an opt-in natural gas Climate Active carbon neutral product certification during the reporting period. The relevant Public Disclosure Statement can be found at https://www.climateactive.org.au/buy-climate-active/certified-members/cooper-energy.

Organisation description

Cooper Energy Limited (Cooper Energy) is an ASX listed (ASX: COE) oil and gas exploration and production company.

In the 2021-22 financial year, Cooper Energy delivered 22.7 petajoules (PJ) of gas and 126,600 barrels (bbls) of oil and condensate to the south-eastern Australian domestic market.

Cooper Energy's core business is gas exploration and production operations centred around two hubs: one in the offshore Otway Basin in Western Victoria, and the other in the offshore Gippsland Basin in Eastern Victoria. The company also has a minority non-operated interest in oil projects on the Western flank of the onshore Cooper Basin in South Australia, and minority interests in various exploration licences onshore Victoria and onshore south-eastern South Australia.

In the offshore Otway Basin, the company holds a 50% interest and is operator of activities covering five licences: four production licences over the Casino Henry Netherby (CHN), Martha and Blackwatch gas fields, and one exploration licence. Cooper Energy also has a non-operated 10% interest in a production licence (the Minerva gas field), which has now ceased production, and a 100% interest in the VIC/P76

"Cooper Energy is a values-based organisation. We strive to provide attractive returns for our shareholders and good commercial outcomes for customers while creating a legacy for future generations. We share in the dual challenge of delivering energy to support the community's health and prosperity, while protecting the climate. By achieving carbon neutrality in accordance with the Climate Active Carbon Neutral Standards for Organisations and Products, Cooper Energy can credibly demonstrate its corporate commitment to the climate challenge. It is the right thing for our business and the right thing for the environment and the communities in which we operate."

exploration licence.

The onshore Athena Gas Plant, purchased by Cooper Energy in December 2020, was commissioned and brought online in December 2021 to process gas and liquids from the CHN fields and from future developments. This effectively re-directed Cooper Energy's CHN gas from the Iona Gas Plant (owned and operated by a third party) to the Athena Gas Plant, which is within the company's organisational boundary.

In the Gippsland Basin, Cooper Energy has a 100% operating interest in the Sole gas field. It also holds 100% of the Patricia Baleen and Basker Manta Gummy (BMG) fields and associated infrastructure, both of which are currently in a non-production phase, as well as the Manta gas and liquids resource, and several exploration permits.

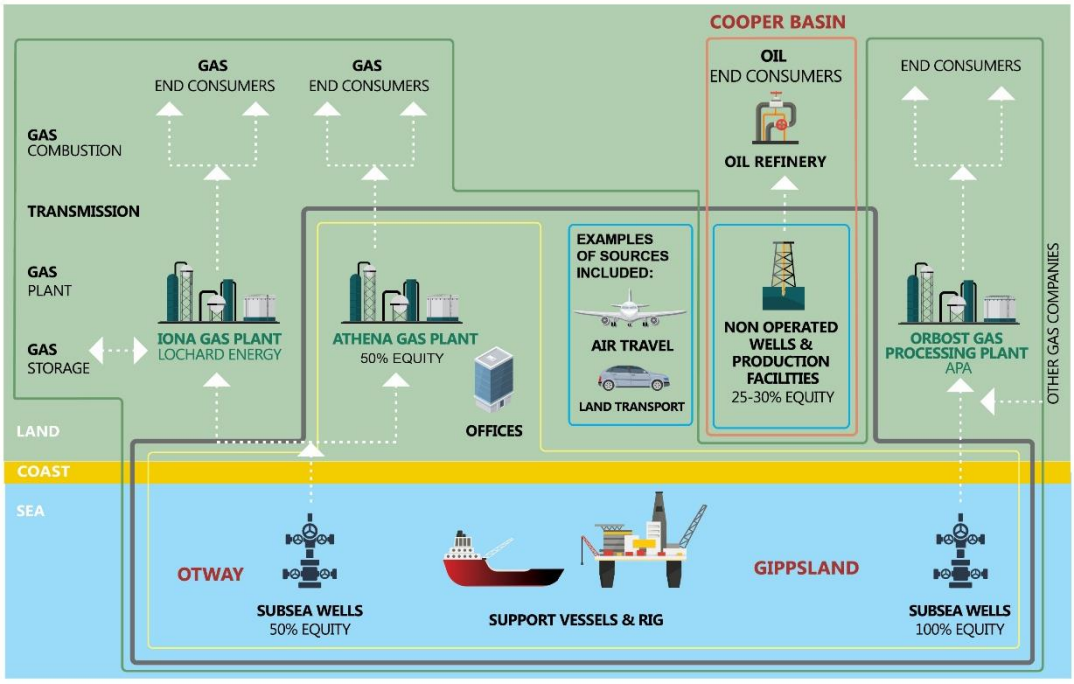
Cooper Energy's head office is in Adelaide, where the company, as of 30 June 2022, has approximately 57 staff and contractors, at 70 Franklin Street, Adelaide, South Australia 5000. It also has an office in Perth with approximately 27 staff and contractors, in Tower 2, Brookfield Place, 123 St Georges Terrace, Perth WA 6000. There are also 25 staff in Victoria, with 20 of those based at the Athena Gas Plant in Western Victoria as part of the company's Otway natural gas processing activities.

Cooper Energy's emissions boundary has been established using an equity share approach, accounting for greenhouse gas emissions according to its share of ownership in projects and licences. This approach recognises that oil and gas assets are generally owned in joint ventures with other companies, allowing emissions to be accounted for in a manner consistent with costs, revenue and production volumes. The equity share reporting boundary also captures Cooper Energy's share of emissions from its non-operated assets, which would not be included if reporting by operational control.

Having determined its emissions boundary, Cooper Energy has identified the direct scope 1 emissions sources and the indirect scope 2 and scope 3 emission sources that are part of its organisation. To make this determination, the company has considered the relevance of the emission source to its industry sector, and whether a stakeholder or consumer would consider the emission source selected applicable to Cooper Energy's organisation.

3.EMISSIONS BOUNDARY

Diagram of the certification boundary



In summary,

- the organisation boundary includes the emissions from business operations that are part of the 'reservoir to sales point' phases, and uses an equity share approach;
- the gas product boundary (subject to a separate Public Disclosure Statement) is 'cradle to grave' and therefore partially overlaps with the organisation 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 details are available at Appendix D.

Quantified

Scope 1 emissions:

Fuel consumed (primarily for compression of gas to export sales gas pipeline conditions)

Fugitive emissions

Gas plant - processing raw gas to create pipeline quality gas

Oil consumed

Refrigerants

Scope 2 emissions:

Electricity Purchased from Grid for office and operations

Scope 3 emissions:

Business travel – flights, food, taxis, hire cars & hotels (international/domestic)

Capital goods – oil & gas infrastructure

Capital goods – plant

Employee commuting

Food for work related functions

ICT services & equipment within office, external data centre usage

Line losses from transmission to site of electricity and natural gas

Natural gas processing - MEG consumption – upstream

Non-operated assets

Office paper consumption

Postage and outbound courier services

Professional services on sites

Purchased goods & services – office equipment & supplies units)

Rented premises - fuel, energy and water, own (tenant) use plus share of common areas

Upstream fuel consumed

Waste from offices

Waste from operational sites (soil and wastewater)

Water used

Working from home

Non-quantified

Scope 3 emissions:

Waste from construction

Waste from operations

Printing carried out externally

Office cleaning supplies

External telecommunications (Telstra, etc.)

Inbound courier services

Professional services carried out externally

Excluded

Scope 3 emissions:

Food consumed by employees

Downstream processing of Product by customers

Downstream, transmission & distribution of Product by customers

Downstream combustion of Product by customers and consumers

Other purchased goods & services with no financial record

Non-quantified sources

The sources listed as non-quantified are difficult to obtain data for and are estimated to be, in total, less than 1% of the footprint (less than approximately 100 tCO_2-e in the baseline year) and therefore not material.

Data management plan for non-quantified sources

When data for the sources listed as non-quantified becomes available in future years, these sources may be included in the footprint, although these sources are estimated to be less than 1% of the footprint (less than approximately 100 tCO_2-e in the baseline year) and therefore not material.

Excluded sources (outside of certification boundary)

The sources listed as excluded have been excluded on the basis of the relevance test. Although excluded from the reporting boundary, Cooper Energy will continue to work with stakeholders to assist in reducing emissions from these sources. Please refer to Appendix D of this document.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Cooper Energy's overarching Energy Transition Strategy, developed in FY22, which incorporates our emissions reduction strategy, is based around three pillars.

Pillar I: Net Zero as an enabler

The first pillar relates to maintaining our carbon neutral position, as certified by Climate Active, for scope 1, scope 2 and relevant upstream scope 3 emissions. This demonstrates our commitment to climate action now, compensating for our emissions in the short-term, while emissions reduction strategies are under development and implementation.

Pillar II: Direct Emissions Reduction

The second pillar focuses on the operational efficiency and the emissions intensity of our projects. We are actively reviewing potential opportunities to reduce emissions intensity, such as further optimisation of equipment, electrification, or waste heat recovery.

We have established a marginal abatement cost methodology to identify, assess and implement economically viable emission reduction opportunities. Preliminary work has identified the following opportunities associated with the highest emission categories that will be further assessed in FY23 and beyond:

Category	Description	Opportunity
Stationary energy	Primarily compression at the Athena Gas Plant to achieve export pipeline delivery pressure	Optimise the turbine operating parameters to minimise fuel burn
Fugitive emissions	Fuel gas is used for flare purging at the Athena Gas Plant	Substitute nitrogen for fuel gas
Non-operated assets	Cooper Energy has a 25 - 30% interest in legacy oil operations in the Cooper Basin. The Operator has committed to reducing scope 1 emissions by 35% by 2030.	Projects to achieve this commitment will be assessed as part of the annual joint venture budget process.
Electricity (scope 2)	77% of the company's FY22 electricity consumption related to the Athena Gas Plant	Generate solar power on site
	The remaining consumption was at the Adelaide and Perth offices	Purchase green electricity

Pillar III: New Energy Technologies

The third pillar relates to incorporating new energy technology projects into our portfolio to reduce the overall emissions intensity of the energy value chain we operate within. We are screening alternate energy opportunities which make sense within our portfolio to reduce downstream scope 3 emissions intensity – the scope 1 emissions of our customers.

Emissions reduction actions

The focus of FY22 was the safe commissioning and steady operation of the Athena Gas Plant. During this process several emissions reduction opportunities have been identified and are currently under assessment, as described in the previous section. Where these are actioned, these emissions reductions will be quantified and reported in subsequent years' PDS.

Cooper Energy recognises that the Climate Active Technical Guidance Manual requires the emissions reduction strategy to include a quantified and time-bound emissions reduction target, relative to a quantified baseline. The current base year for organisation emissions was set in FY20, when natural gas produced from the Otway and Gippsland basins was processed by downstream customers.

Due to business growth, the base year will be recalculated in FY23. Cooper Energy acquired the Orbost Gas Plant in July 2022, which will bring emissions associated with processing of gas from the Gippsland basin into the organisation boundary. FY23 will also include a full year of operation of the Athena Gas Plant, processing gas from the Otway basin, which was commissioned in December 2021.

The realigned organisation boundary and recalculated base year is expected to reflect the future operational state, notwithstanding peaks in project activity, and provides a basis for meaningful comparison of emissions over time. Cooper Energy intends to set an emissions reduction target relative to the new FY23 baseline in our FY23 PDS.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO_2-e
Base year:	2019–20	10,488
Year 1:	2020–21	4,352
Year 2:	2021–22	25,614

Significant changes in emissions

Organisation emissions in FY22 are significantly higher than FY21 levels due to the commencement of natural gas processing activities at the Athena Gas Plant. This has moved the emissions associated with processing CHN gas from a third-party gas plant (outside Cooper Energy's Organisation boundary) to an owned and operated gas plant within Cooper Energy's Organisation boundary.

Emission source	Current year (tCO2-e)	Previous year (tCO_2-e)	Detailed reason for change
Natural gas processing fugitive emissions	3,862	572	Increase due to the commencement of operations at the Athena Gas Plant (processing emissions moved from outside to inside the Organisation boundary)
Non-Operated Assets- oil product downstream	3,803	2,034	Increase due to higher production in non-operated assets.
Stationary Energy (gaseous fuels) - natural gas for AGP processing activities	16,198	0	Increase due to the commencement of operations at the Athena Gas Plant (processing emissions moved from outside to inside the Organisation boundary).

Use of Climate Active carbon neutral products and services

The inventory has not been adjusted for any Climate Active carbon neutral products/services used.

Organisation emissions summary

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

Emission category - Organisation	Total Emissions (tonnes CO_2-e)
Scope 1	**20,197**
Fugitive Emissions	3,862
Industrial process - SF_6	0.1
Refrigerants	26
Stationary Energy (gaseous fuels)	16,198
Stationary Energy (liquid fuels)	36
Transport (Land and Sea)	75
Scope 2	**793**
Electricity from grid	793
Scope 3	**4,624**
Accommodation and facilities	16
Base Building Electricity & upstream line losses	104
Base Building Natural Gas and upstream line losses	5
Base Building Water	3
Business Travel - Other Operators	13
Cleaning & Chemicals	5
Construction Materials and Services	61
Electricity from grid - upstream line losses	84
Food	17
ICT services & equipment	7
Natural gas processing - MEG consumption	11
Non-Operated Assets	3,803
Office equipment & supplies	2
Postage, courier & freight	8
Professional Services	149
Stationary Energy (liquid fuels)	4
Transport (Air)	80
Transport (Land and Sea)	201
Waste	46
Water	1
Working from home	5
Total emissions	**25,614**

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
No uplift factors have been applied	0
Total footprint to offset *(total net emissions from summary table + total uplifts)*	**25,614**

6.CARBON OFFSETS

Offsets retirement approach

Cooper Energy purchased and retired offsets prior to certification for the baseline year. For subsequent years, including 2021-22, offsets have been purchased in arrears at the end of the assessment period and subsequently retired. Surplus offsets will be held for future years.

Offset purchasing strategy: 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)	25,614
3. Total eligible offsets required for this report	25,614
4. Total eligible offsets purchased and retired for this report	33,230
5. Total eligible offsets banked to use toward next year's report	7,616

Co-benefits

Cooper Energy is a values-driven organisation and seeks to maximise the environmental and social co-benefits of our emission offsetting. We began our carbon neutral journey using 100% locally sourced Australian Carbon Credit Units (ACCUs) from Canopy Nature Based Solutions' Morella Biodiversity Project in south-east South Australia. As the proportion of the gas supply chain under our control has increased with ownership and operatorship of gas processing plants, we have expanded this to include offset units from a range of local and international projects. In FY22, this included offsets from the Hallam Landfill Gas project in Victoria and the Satara Wind Power Project in Maharashtra, India.

We also continued our support, through offset purchases, for the Morella Biodiversity Project, which involves reforestation and restoration of over 600 ha of native vegetation and wildlife habitat, including large areas of subcoastal wetlands, Mallee and woodlands on the shores of the Coorong National Park. As well as removing thousands of tonnes of carbon dioxide from the atmosphere, the reforestation project provides important connectivity between the Coorong National Park and the Messent Conservation Park, restoring native vegetation and wildlife habitat for the threatened Mallee fowl and migratory shorebirds; and improving the condition of subcoastal wetlands.

As our emission profile increases in line with company growth, we are evolving our offset strategy. We are now focused on originating our own projects, with the aim of accounting for all organisation emissions via projects that we have direct involvement in. Importantly, to maintain our carbon neutral certification we are committed to only using offset units eligible under the Climate Active Carbon Neutral Standard.

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 (%)**
Biodiverse Carbon Conservation Morella[1]	ACCU	ANREU	7 Oct 2022	8,335,125,302 - 8,335,128,178	2021-22	-	2,877	0	2,316	561	2%
				8,342,001,092 - 8,342,001,972	2021-22	-	881	0	0	881	3%
				8,328,704,518 - 8,328,704,759	2020-21	-	242	0	0	242	1%
Hallam Landfill Gas Project	ACCU	ANREU	7 Oct 2022	8,338,766,567 - 8,338,772,566	2021-22	-	6,000	0	0	6,000	23%
Satara Wind Power Project in Maharashtra, India	VCU	Verra	4 Oct 2022	12998-464836875-464850298-VCS-VCU-997-VER-IN-1-1519-01012021-31082021-0	2021	-	13,424	0	0	13,424	52%
				12998-464850299-464860104-VCS-VCU-997-VER-IN-1-1519-01012021-31082021-0	2021	-	9,806	0	5,300	4,506	18%
									Total offsets retired this report and used in this report	**25,614**	
									Total offsets retired this report and banked for future reports	**7,616**	

[1] Note: a total of 4000 ACCU units have been recorded for this transaction in ANREU. Evidence of retired ACCUs has been provided to Climate Active.

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	7,684	30%
Verified Carbon Units (VCUs)	17,930	70%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Cooper Energy Limited 2022 Sustainability Report: https://www.cooperenergy.com.au/our-company/sustainability/sustainability-report

Cooper Energy Limited website: https://www.cooperenergy.com.au

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a **location-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)	175,081	0	19%
Residual Electricity	766,723	762,861	0%
Total grid electricity	**941,804**	**762,861**	**19%**
Total electricity consumed (grid + non grid)	**941,804**	**762,861**	**19%**
Electricity renewables	175,081	0	
Residual electricity	766,723	762,861	
Exported on-site generated electricity	**0**	**0**	
Emissions ($kgCO_2$-e)		762,861	

Total renewables (grid and non-grid)	**18.59%**
Mandatory	**18.59%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual electricity emissions footprint (tCO_2-e)	**763**
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 ($kgCO_2$-e)	Scope 3 emissions ($kgCO_2$-e)
ACT	0	0	0
NSW	0	0	0
SA	152,091	45,627	10,646
VIC	722,766	657,717	72,277
QLD	0	0	0
NT	0	0	0
WA	66,947	44,854	669
TAS	0	0	0
Grid electricity (scope 2 and 3)	**941,804**	**748,199**	**83,592**
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	**941,804**	**748,199**	**83,592**

Emissions footprint (tCO_2-e)	**832**
Scope 2 emissions (tCO_2-e)[2] (see note)	748
Scope 3 Emissions (tCO_2-e)	84

Carbon neutral electricity offset by Climate Active product	**Activity data (kWh)**	**Emissions ($kgCO_2$-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.

[2] There is a difference in scope 2 emissions between the value calculated using the Climate Active Electricity Calculator (748 tCO_2-e) that uses the National Greenhouse Accounts factor (August 2021), and COE's value (793 tCO_2-e), that uses the NGER Measurement Determination 2008 (1 July 2021). The Climate Active electricity calculator value (748 tCO_2-e) is shown here.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emission 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.

Non-quantification test				
Relevant-non-quantified emission sources	*Immaterial <1% for individual items and no more than 5% collectively*	*Quantification is not cost effective relative to the size of the emission, but uplift applied.*	*Data unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.*	*Initial emissions non-quantified but repairs and replacements quantified.*
Waste from construction	Yes	No	No	No
Waste from operations	Yes	No	No	No
Printing carried out externally	Yes	No	No	No
Office cleaning supplies	Yes	No	No	No
External telecommunications (Telstra etc.)	Yes	No	No	No
Inbound courier services	Yes	No	No	No
Professional services carried out externally	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.

Refer to table on the next page.

Relevance test					
Excluded emission sources	*The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions*	*The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.*	*Key stakeholders deem the emissions from a particular source are relevant.*	*The responsible entity has the potential to influence the reduction of emissions from a particular source.*	*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.*
Downstream processing of Product by customers	Yes	No	No	No	No
Downstream, transmission & distribution of Product by customers	Yes	No	No	No	No
Downstream combustion of Product by customers and consumers	Yes	No	No	No	No
Other purchased goods & services, not captured by financial records	No	No	No	No	No
Food consumed by employees	No	No	No	No	No

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