



PUBLIC DISCLOSURE STATEMENT

NORTH AUSTRALIAN PASTORAL COMPANY

**PRODUCT CERTIFICATION
CY2022**

Australian Government
Climate Active
Public Disclosure Statement



NORTH AUSTRALIAN PASTORAL COMPANY
 WHOLE OF LIFE • ANIMAL CARE • ENVIRONMENT



An Australian Government Initiative



| | |
|---------------------------------|---|
| NAME OF CERTIFIED ENTITY | The North Australian Pastoral Company |
| REPORTING PERIOD | 1 January 2022 – 31 December 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>James Carson General Manager – Intensive Production and Sales 07/07/2023</p> |



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

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Version September 2021. To be used for FY20/21 reporting onwards.



1.CERTIFICATION SUMMARY

| | |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 35,783 tCO ₂ -e |
| OFFSETS USED | 99.99% VCUs 0.01% CERs |
| RENEWABLE ELECTRICITY | N/A |
| TECHNICAL ASSESSMENT | 5 June 2023 Dr Stephen Wiedemann Integrity Ag & Environment Next technical assessment due: CY2025 report |

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the calendar year from 1 January 2022 to 31 December 2022. The carbon neutral certification applies to The North Australian Pastoral Company's (NAPCo) branded beef product, Five Founders. The Five Founders beef product is branded and sold as both Five Founders and Founders Vintage.

NAPCo has been in operation since 1877 and in April 2019, Five Founders (the Product) was established as Australia's first carbon neutral branded beef.

The product footprint was determined by assessing all stages of the NAPCO supply chain and from the external meat processing plants using primary data throughout the supply chain. The carbon footprint assessment considers the breeding, growing and finishing of our cattle and includes Scope 1, 2 and 3 carbon emissions such as purchased feed, freight and electricity.

The product footprint is a cradle-to-gate life cycle assessment. The 'gate' is defined as the point at which the product is transported to the customer (a distributor or end user). The boundary of this certification does not include emission associated with distributor warehousing or transport to end users (including overseas). It does not include storage at either distributor or end user facility. The functional unit for this certification is one kilogram of Five Founders or Founders Vintage branded beef sold to customers in Australia and overseas.

Product description

NAPCo understands that consumers increasingly want produce that not only delivers the highest quality eating experience but respects their affinity for environment, sustainability and animal welfare.

NAPCo has an integrated supply chain, where they own and manage Five Founders' and Founders Vintage cattle from conception through to processing. Control throughout its supply chain assists to supply consistent, premium quality beef to the Five Founders and Founders Vintage Carbon Neutral Beef product offerings.

NAPCo have spent more than 146 years raising cattle and its business appreciates the impact meat production can place on the natural environment. NAPCo are continuously seeking to improve and have on-going investment in its approach to managing the land in which they operate. NAPCo's Five Founders and Founders Vintage cattle roam and graze on fertile grasslands, that were first pioneered over 146 years ago. That is NAPCo's greatest testament to long term sustainable land management.

The carbon neutral brands are full coverage products.

"NAPCo has always relied on trusted certifications to demonstrate its environmental claims. Climate Active provides a transparent process and a credible stamp to certify that our product is carbon neutral".

James Carson -General Manager, Intensive Production and Sales

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. Emissions were determined from quantified datasets throughout the supply chain from primary production to retail shelf.

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. Impacts associated with transport of product from the supermarket, and storage and cooking in the home have been classified as non-attributable.

Further detail is available at Appendix D.

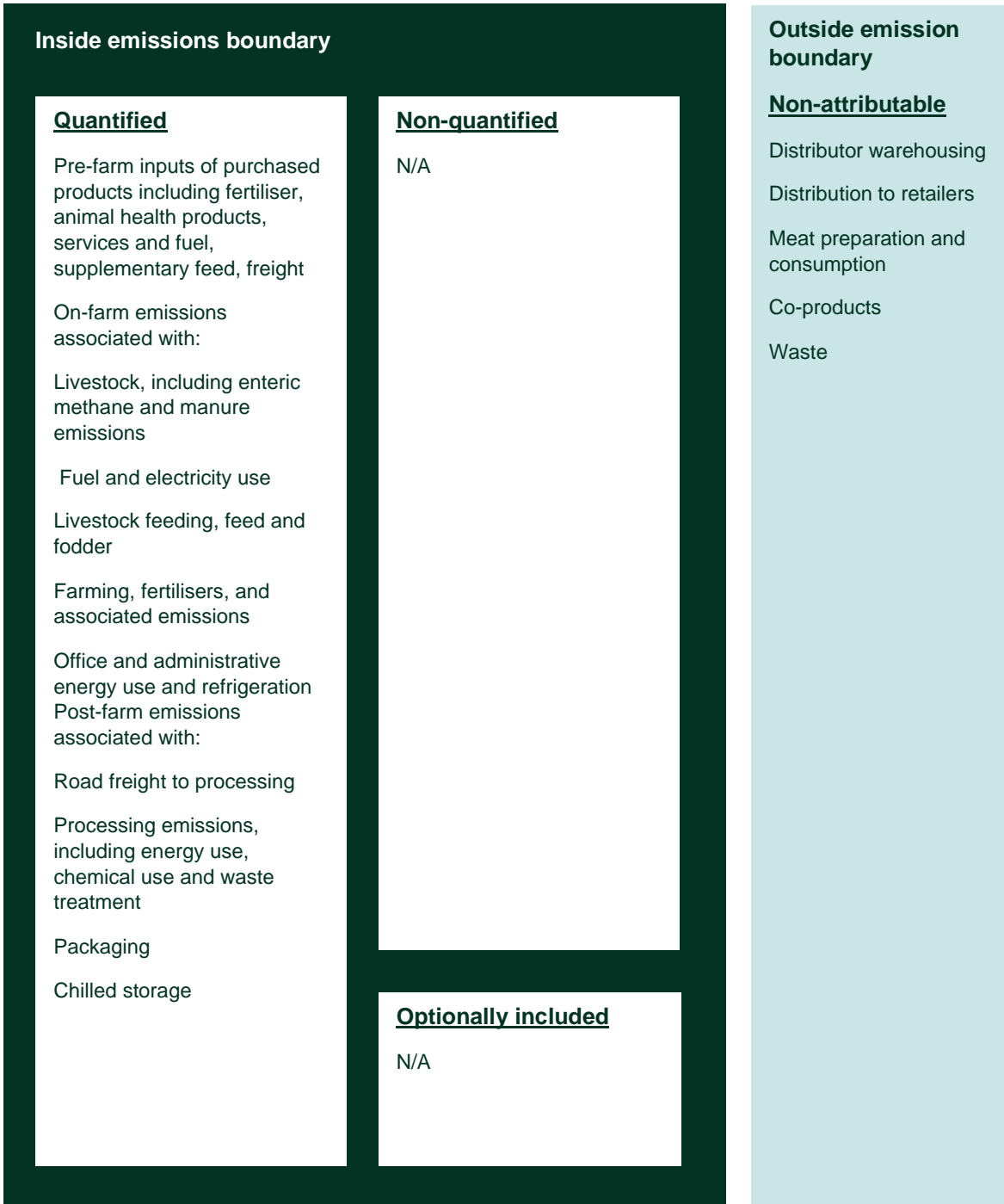


Figure 1. The certification boundary for the supply chain of NAPCo Five Founders beef

Product process diagram

The following diagram outlines the cradle to customer boundary. This shows upstream emissions associated with purchased inputs prior to the production stage (responsible entity). Transport is included throughout the system. The diagram shows some examples of major emission sources for each stage.

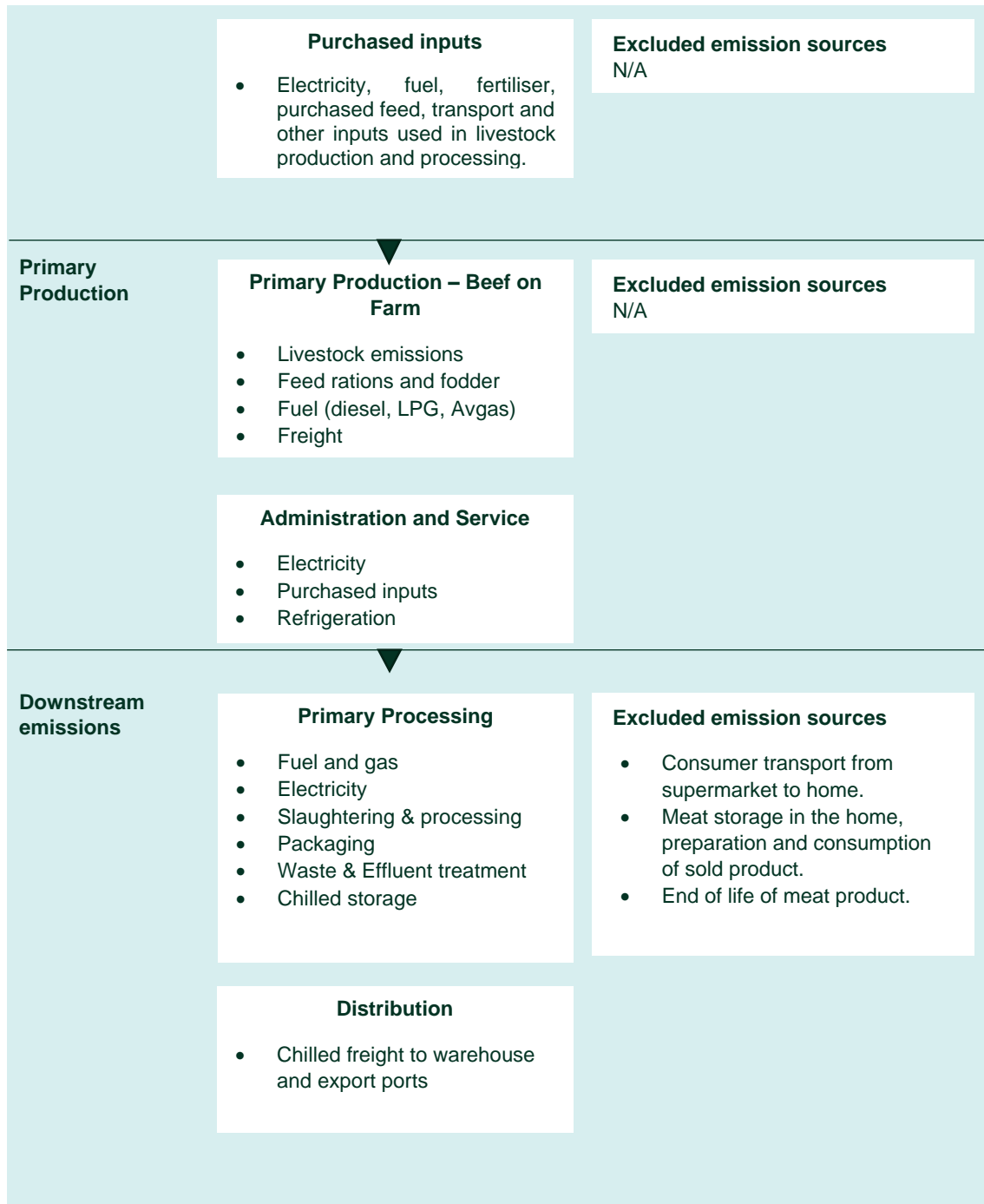


Figure 2. Product process diagram for NAPCo Five Founders beef

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

Within beef production supply chains, the livestock enteric methane is the largest emission source, contributing over 75% of the total emission inventory. The challenge faced by the livestock industry is to have commercially applicable strategies and technologies that can be utilised to improve livestock efficiency. NAPCo's preference is to establish emissions reduction targets that are science-based. Neither the science nor commercial technology have been established to enable such targets to be set for our company or the livestock industry, yet.

We are actively engaged in resolving this gap in knowledge and we have partnered with several leading organisations to tackle this challenge. These include Australian Government Department of Climate Change, Energy, the Environment and Water (DCCEEW), Meat and Livestock Australia and other leading research and commercial organisations who are funding and conducting research in this area.

Five Founders' Carbon Neutral Beef has continued to gain popularity, subsequently increasing total volume supplied to customers in CY2022. Total emissions increased due to this increased volume.

NAPCo have embarked on the journey of reducing methane emissions with a deep understanding of the current constraints in availability of application-ready technologies. This presents a challenge for the entire industry.

Emission reduction strategies will include activities such as:

- Undertaking trials to assess the commercial context of feed additives that reduce methane emissions when fed to cattle.
- Increasing implementation of solar power generation into the water supply and distribution systems.
- Increasing the area planted with legumes within grazing systems, including lower methane species such as desmanthus. This would be expected to improve cattle growth rates and reduced enteric methane emissions.
- Implementing herd management and husbandry initiatives and practices that improve herd efficiency and performance to improve weight for age, morality, and reproductive rates.
- Investigating how to increase soil carbon concentrations through sequestration activities and improve overall soil health through strategic partnerships with research and development organisations.

Sustainable and environmentally conscious beef production has been a cornerstone of NAPCo's values since our inception in 1877. Over the years, we have continually enhanced our practices to further promote ecological balance and minimise our environmental footprint.

Emissions reduction actions

During the reporting period NAPCo have implemented the following initiatives and activities to reduce its emissions:

- Established and managed legumes to improve soil health, pasture community diversity and a reduction of emissions from cattle when grazing.
- Continued its partnership with a (renowned / independent) research institution to trial new technologies for measuring and forecasting soil carbon concentrations to better understand how ~~we should~~ to measure and improve soil carbon sequestration.
- Continued its investment in reducing dependence on fossil fuels. NAPCo have reduced its reliance on diesel powered bores for livestock water by a further ~18% in the 2022 reporting period. To date, NAPCo have converted a total of 205 diesel powered bores to solar.
- A second NAPCo property, Coorabulka Station, was converted from diesel power to renewable energy, resulting in an estimated annual saving of approximately 40,000 litres of diesel.

5. EMISSIONS SUMMARY

Emissions over time

| Emissions since base year | | Total t CO ₂ -e |
|---------------------------|--------|----------------------------|
| Base year: | CY2018 | 9,153.57 |
| Year 1: | CY2019 | 6,989.04 |
| Year 2: | CY2020 | 12,112.97 |
| Year 3: | CY2021 | 24,448.3 |
| Year 4 | CY2022 | 35,782.96 |

Significant changes in emissions

The total emissions increased due to the increased volume of Five Founders' 'carbon neutral' beef produced and sold to customers. The emission intensity per kg of Five Founders beef decreased by 3.29% from CY2021. The decrease in emissions intensity from the baseline reporting period was related to improvements in production and processing.

Use of Climate Active carbon neutral products and services

N/A

Product emissions summary

| Emission source category | tonnes CO ₂ -e |
|--|---------------------------|
| On Farm – Energy | 899.43 |
| On Farm – Transport, Storage, Distribution | 1,159.92 |
| On Farm – Packaging, Waste, Other | 721.58 |
| On-Farm – Livestock (Grazing) | 27,954.21 |
| On-Farm – Livestock (Feedlot) | 3,340.81 |
| Post Farm – Energy | 817.89 |
| Post Farm – Transport, Storage, Distribution | 24.94 |
| Post Farm – Packaging, Waste, Other | 864.17 |

| | |
|--|---------------|
| Emissions intensity per functional unit (<i>tCO₂-e/kilogram of Five Founders or Founders Vintage branded beef sold to customers in Australia and overseas</i>) | Confidential |
| Number of functional units to be offset | Confidential |
| Total emissions (t CO₂-e) | 35,782.96 |
| Total emissions to be offset (t CO₂-e) | 35,783 |

No uplifts were required or applied.

6. CARBON OFFSETS

Offsets strategy

| Offset purchasing strategy: In arrears | |
|---|--------|
| Total offsets previously forward purchased and banked for this report | 18 |
| Total emissions liability to offset for this report (tCO ₂ -e) | 35,783 |
| Net offset balance for this reporting period | 35,765 |
| Total offsets to be forward purchased to offset the next reporting period | 0 |
| Total offsets required for this report | 35,765 |

Co-benefits

The Orana Natural Capital Project

Orana Park is a 4,580ha farm north-west of Bendigo, Victoria owned by the regenerative agriculture fund, Tiverton Agriculture Impact Fund. As well as a conduit to a 50km landscape scale corridor with neighbouring properties and the Mt Korong Conservation Reserve, Orana Park serves as the exemplar practice of integrated regenerative farming, threatened species recovery and multi-scaled terrestrial and aquatic bio-links. Ongoing work at Orana Park sees the restoration of the full 33km of riparian vegetation along the Loddon River as well as the establishment of a 200ha Open Grassy Woodland predator-proof sanctuary which will incubate and re-establish critically endangered species; this includes the first Eastern Bettong breeding and re-introduction program in Victoria. Orana Park is also home to Australia's largest soil-carbon project with 300,000t committed to the Australian Government's ERF.

Ghani Solar Renewable Power Project in Kurnool by Greenko Group

The main purpose of the project is to install a 500 MW solar power project in Andhra Pradesh, India, with the aim of generating clean electricity from renewable solar energy sources. By replacing electricity generated from fossil fuel-based power plants, the project will contribute to sustainable development by reducing anthropogenic emissions of greenhouse gases (GHGs) by approximately 996,010 tCO₂e per year and displacing 1,051,200 MWh/year of electricity from the grid over the 10-year project period. The project will also have positive social, economic, technological, and environmental impacts. It will create employment opportunities, promote infrastructure development, reduce the demand-supply gap, encourage the adoption of solar power generation, and conserve natural resources while avoiding emissions associated with conventional thermal power generation.

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 | Eligible Quantity (tCO ₂ -e) | Quantity used for previous reporting periods | Quantity banked for future reporting periods | Quantity used for this reporting period claim | Percentage of total (%) |
| Ghani Solar Renewable Power Project in Kurnool by Greenko Group | VCU | VERRA | 07 June 2023 | 8558-30588001-30588963-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | 2019 | 35,765 | | | 35,765 | 99.95% |
| | | | | 8558-30667713-30668652-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31255323-31255419-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-30675053-30676863-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31296591-31298780-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31317610-31318199-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-30680256-30680286-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31314905-31316005-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31313664-31314483-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| 8558-30672791-30673975-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | | |

| | | | | | | | | | |
|---|-----|-------|-----------------|---|------|--------|--|--------|--------|
| Ghani Solar Renewable Power Project in Kurnool by Greenko Group | VCU | VERRA | 07 June 2023 | 8558-31268840-31269723-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | 2019 | 35,765 | | 35,765 | 99.95% |
| | | | | 8558-30672255-30672551-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31263788-31263904-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31348553-31348655-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30676864-30677551-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31299340-31299729-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30557231-30557634-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30666890-30667492-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31268790-31268839-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30669754-30670685-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | |
| 8558-31109571-31109729-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |
| 8558-31287472-31288274-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |
| 8558-30687145-30687167-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |

| | | | | | | | | |
|---|-----|-------|-----------------|---|------|--------|--------|--------|
| Ghani Solar Renewable Power Project in Kurnool by Greenko Group | VCU | VERRA | 07 June 2023 | 8558-31266289-31267705-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | 2019 | 35,765 | 35,765 | 99.95% |
| | | | | 8558-31317406-31317566-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-31106770-31106848-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-30667493-30667551-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-31320269-31320729-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-31311852-31313502-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-30662304-30662551-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-30678564-30680166-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-30678403-30678563-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| | | | | 8558-30664903-30665445-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | |
| 8558-30589889-30591229-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | | | | |
| 8558-30686995-30687144-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | | | | |
| 8558-30685053-30685250-VCS-VCU-997- VER-IN-1-1792-01012019-30092019-0 | | | | | | | | |
| 8558-30668653-30669753-VCS-VCU-997- | | | | | | | | |

| | | | | | | | | | |
|--|-----|-------|-----------------|--|------|--------|--|--------|--------|
| Ghani Solar Renewable Power Project in Kurnool by Greenko Group | VCU | VERRA | 07 June 2023 | VER-IN-1-1792-01012019-30092019-0 | 2019 | 35,765 | | 35,765 | 99.95% |
| | | | | 8558-31313503-31313663-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30904636-30904829-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31298781-31299091-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30771602-30772005-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30588964-30589888-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30677552-30678402-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31348404-31348552-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-30687252-30687339-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| | | | | 8558-31347852-31348001-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | |
| 8558-30672552-30672790-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |
| 8558-30682552-30682845-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |
| 8558-30667552-30667712-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |
| 8558-30662552-30664902-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | | | | |

| | | | | | | | | | | |
|--|-----|-------|--------------|--|------|--------|--------|---|---------------|--------|
| Ghani Solar Renewable Power Project in Kurnool by Greenko Group | VCU | VERRA | 07 June 2023 | 8558-30657052-30659402-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | 2019 | 35,765 | | | 35,765 | 99.95% |
| | | | | 8558-30586052-30586751-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31255634-31256368-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-31109521-31109570-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| | | | | 8558-30659553-30660849-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0 | | | | | | |
| Wind power project in Jaisalmer, Rajasthan by Centaur Mercantile Pvt. Ltd. | CER | CDM | 05 Sept 2022 | IN-5-297424875-2-2-0-5439 to IN-5-297449341-2-2-0-5439 | CP2 | 24,467 | 24,449 | 0 | 18 | 0.05% |
| Total offsets retired this report and used in this report | | | | | | | | | 35,783 | |
| 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) | 35,765 | 99.99% |
| Certified Emission Reductions (CERs) | 18 | 0.01% |

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

NAPCo has also purchased 1,823 Natural Capital Units.



Our reference: VLQ- VC_CFL-3071_01 VOL001- NCU-039

7 June 2023

Emma Baker
North Australian Pastoral Company
Level 21, 260 Queen Street
Brisbane, QLD, 4000

Natural Capital Units issued

Dear Emma,

I can confirm that the following units have been recorded and allocated from the Orana Natural Capital Project:

| Date | Project Reference | Serial Numbers | Amount |
|------------|---|----------------|--------|
| 07.06.2023 | Retired on behalf the North Australian Pastoral Company for Five Founders CY2022 Climate Active carbon neutral certification. | 23898-25720 | 1,823 |

One Natural Capital Unit represents the permanent protection of one square metre of very high conservation significance native habitat in Serpentine, Victoria.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mel Pritchard', is written over a light green rectangular background.

Mel Pritchard
Registrar

Evidence of previously retired carbon offsets



United Nations
Framework Convention on
Climate Change

Date: 05 September 2022
Reference: VC/0814/2022

VOLUNTARY CANCELLATION CERTIFICATE

Presented to:

CDM Project 5439: Wind power project in Jaisalmer, Rajasthan by Centaur Mercantile Pvt. Ltd.

Reason for cancellation:

Retired on behalf of NAPCO's CY2021 GHG footprint for Climate Active.



Number and type of units cancelled

24,467 CERs

Equivalent to 24,467 tonne(s) of CO₂

Start serial number: IN-5-297424875-2-2-0-5439
End serial number: IN-5-297449341-2-2-0-5439

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.

APPENDIX B: ELECTRICITY SUMMARY

Not applicable

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 | N/A | N/A | N/A | N/A |

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

| | No actual data | No projected data | Immaterial |
|-----|----------------|-------------------|------------|
| N/A | N/A | N/A | 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 other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

| Emission sources tested for relevance | Size | Influence | Risk | Stakeholders | Outsourcing | Justification |
|---|------|-----------|------|--------------|-------------|---|
| Consumer meat preparation, in-home storage, consumption and end-of-life disposal of the sold product | N | N | N | N | N | The assessment of GHG emissions was completed from cradle to gate. These sources are downstream emissions which are outside of the emission boundary. |
| Distributor warehousing | NA | NA | NA | NA | NA | Not applicable as this process is outside the defined gate of this product certification, so does not fall within the emissions boundary. |
| Distribution to retail | NA | NA | NA | NA | NA | Not applicable as this process is outside the defined gate of this product certification, so does not fall within the emissions boundary. |
| Co-products | NA | NA | N | NA | N | The co-products (example – leather) have their own emission boundary and are classified as by-products |
| Waste | NA | NA | N | NA | N | The waste from this industry is considered as by-products (examples – leather, bone meal etc.). |



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