



# **PUBLIC DISCLOSURE STATEMENT**

**MADE BY FRESSKO**

**ORGANISATION CERTIFICATION  
FY2022–23**

Australian Government

# Climate Active Public Disclosure Statement

made by  
**Fressko**



An Australian Government Initiative



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 2022 – 30 June 2023 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> <p>Lucas Ciancarelli Director 11 October 2023</p>



**Australian Government**

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

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Version August 2023.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	153 tCO <sub>2</sub> -e
OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	42.55% renewables
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
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

### 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 our offices at unit 8, 38 Down St, Collingwood, VIC 3066 where the office has been for this period.

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.

### Inside the emissions boundary

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

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

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

### Outside the emissions boundary

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

## Inside emissions boundary

### Quantified

Stationary energy and fuels  
Electricity  
Accommodation  
Carbon neutral products and services  
Cleaning and chemicals  
Construction materials  
Food  
ICT services and equipment  
Machinery and vehicles  
Professional services  
Office equipment and supplies  
Postage, courier and freight  
Products  
Refrigerants  
Transport (air)  
Transport (land and sea)  
Waste  
Working from home

### Non-quantified

Water

## Outside emission boundary

### Excluded

Products sold.

## 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 the 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 are in process of being developed and approved.

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 2024	All	Establish sustainability policies and preference carbon neutral certified products where possible	All	In progress	N/A
30 June 2024	Paper	Purchase certified carbon neutral paper	3	In progress	0.056
30 June 2024	Energy	Expand green power to 100% green power energy from retailer	2 & 3	Started	2.860
30 June 2024	Waste	Identify opportunities to increase recycling and reduce waste to landfill by 25%	3		2.400
June 2025	Air Transport	Carbon offset all air transport with certified carbon neutral providers	3		0.930
June 2026	ICT	Investigate option to transition to carbon neutral certified providers	3		0.897
June 2027	Travel	Encourage low emission forms of transport for staff commute & travel	3		TBA
June 2028	Fuel	Investigate hybrid and electric vehicle options	1 & 3		TBA

### Emissions reduction actions

Completed	Emission Source	Emission reduction measure	Scope	Status	Estimated Reduction t CO2-e pa
30/6/2023	Energy	Purchasing 25% renewable energy	2&3	Done	0.210

## 5.EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year 1:	2021-2022	140.504	147.529
Year 2:	2022-2023	144.970	152.220

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
ICT Computer and technical services	7.824	15.400	Upgrade of equipment and business growth

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

None

Certified brand name	Product/Service/Building/Precinct used



## Emissions summary

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

Emission category	Sum of Total Emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.56
Cleaning and chemicals	0.28
Climate Active carbon neutral products and services	0.00
Construction materials and services	0.17
Electricity	2.86
Food	12.18
ICT services and equipment	16.65
Machinery and vehicles	0.21
Office equipment and supplies	7.23
Postage, courier and freight	0.00
Products	0.74
Professional services	93.98
Refrigerants	0.00
Stationary energy (gaseous fuels)	0.00
Transport (air)	0.93
Transport (land and sea)	4.19
Waste	2.40
Working from home	2.58
<b>Total</b>	<b>144.97</b>

## Uplift factors

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

Reason for uplift factor	tCO <sub>2</sub> -e
Mandatory 5% uplift for small organisations	7.25
Total of all uplift factors	7.25
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>152.22</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 153 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 153. Of the total eligible offsets used, none previously banked and 153 were newly purchased and retired. None are remaining and have been banked for future use.






### Co-benefits

#### Co-Benefits - Biodiversity Reforestation Carbon Offsets (BRCO) - Australian Yarra Yarra

##### Biodiversity Project

The *Yarra Yarra Biodiversity Corridor* is a native reforestation project located in Southwest Australia. The table indicates the co-benefits of this project and how this project contributes to the United Nation SDGs.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligible offset units.

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land 
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation 
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land 
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals 
Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals 

## Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Biodiverse Reforestation Carbon Offsets Yarra Yarra Biodiversity Corridor project, Australia	ABU	Carbon Neutral	10 October 2023	12PWA367130B - 12PWA367149B	-	20	-	-	-	-	
Solar Energy Project(s) by SB Energy Private Limited	VCU	VERRA		8423-15973390-15973409-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0	2018	-	20	0	0	20	13%
Theparak Wind project in Thailand	VCU	VERRA	10 October 2023	<a href="#">8144-460962928-460963060-VCU-050-APX-TH-1-2002-01012019-31102019-0</a>	2019	-	133	0	0	133	87%
Total eligible offsets retired and used for this report										153	100%
Total eligible offsets retired this report and banked for use in future reports									0		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	153	100%

<sup>1</sup> Biodiverse Reforestation Yarra Yarra units are not Eligible Offset Units under Climate Active so have been stapled with an equal number of Eligible Offset Units.





This is to certify that

# made by Fressko

has permanently surrendered

**20**

**Biodiverse Reforestation Carbon Offsets -**  
*Yarra Yarra Biodiversity Corridor, Australia*  
towards its FY2023 carbon account

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



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

Carbon Neutral Pty Ltd is regulated by the Australian  
Securities and Investments Commission and holds  
Australian Financial Services Licence Number 451004

Dr Phil Ireland | Chief Executive Officer

**Issue Date:** 10 October 2023 | **Emissions Period:** 1 July 2022 - 30 June 2023

**Serial numbers (inclusive):** 12PWA367130B - 12PWA367149B

Carbon Neutral retires an equal number of verified carbon credits from an international project for all  
Biodiverse Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A.

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

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

\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Total LGCs surrendered this report and used in this report									0

## APPENDIX A: ADDITIONAL INFORMATION

Made by Fressko are working towards obtaining B Corporation certification.

## APPENDIX B: ELECTRICITY SUMMARY

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

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

Location-based method:

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

Market-based method:

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

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



Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	1,239	0	24%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	980	0	19%
Residual Electricity	2,996	2,861	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>2,219</b>	<b>0</b>	<b>43%</b>
<b>Total grid electricity</b>	<b>5,215</b>	<b>2,861</b>	<b>43%</b>
<b>Total electricity (grid + non grid)</b>	<b>5,215</b>	<b>2,861</b>	<b>43%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>2,996</b>	<b>2,861</b>	
Scope 2	2,646	2,527	
Scope 3 (includes T&D emissions from consumption under operational control)	350	334	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>42.55 %</b>
<b>Mandatory</b>	<b>18.80 %</b>
<b>Voluntary</b>	<b>23.75 %</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>2.53</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.33</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>2.53</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.33</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>2.86</b>

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

## Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.		

## Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market based method is outlined as such in the market based summary table.		

Location Based Approach Summary						
Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	5,215	5,215	4,433	365	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>5,215</b>	<b>5,215</b>	<b>4,433</b>	<b>365</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>5,215</b>					

Residual scope 2 emissions (t CO2-e)	4.43
Residual scope 3 emissions (t CO2-e)	0.37
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	4.43
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.37
<b>Total emissions liability (t CO2-e)</b>	<b>4.80</b>

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Water	Immaterial

### Data management plan for non-quantified sources

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

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

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

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

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

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Products sold	N	N	N	N	N	<p><b>Size:</b> e.g., The emissions source is likely to be between X and Y t-CO<sub>2</sub>-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (Z t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> e.g., We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> e.g., There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> e.g., Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> e.g., We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>
N/a	Y / N	Y / N	Y / N	Y / N	Y / N	<p><b>Size:</b></p> <p><b>Influence:</b></p> <p><b>Risk:</b></p> <p><b>Stakeholders:</b></p> <p><b>Outsourcing</b></p>



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