



# **PUBLIC DISCLOSURE STATEMENT**

OIL2U

SERVICE CERTIFICATION  
CY2021


Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	The Trustee for PALMER WA TRUST (trading as Oil2U)
REPORTING PERIOD	Calendar year 1 January 2021 – 31 December 2021 True-up
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>Jon Slee General Manager Date 26/05/2023</p>



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

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	216 tCO2-e
THE OFFSETS BOUGHT	100% CER
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date:17/03/2023 Abbie Freestone Rewild Agency Next technical assessment due: 30/04/2025
THIRD PARTY VALIDATION	Type 1 Date: 14/03/2023 Katherine Simmons KREA Consulting

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This simple service certification is for the delivery of bulk canola oil to food manufacturers, restaurants, and other commercial businesses through the Oil2U delivery service. Oil2U is run by The Trustee for Oil2U Trust – a subsidiary of The Trustee for PALMER WA TRUST (ABN: 28 165 017 659).

The emissions resulting from the cultivation, processing and manufacturing of the oil provided by this service is not captured under this service carbon neutral certification – these are considered the ‘product’ emissions which are measured and managed separately.

*“Oil2U is the better Australian cooking oil solution dedicated to reducing carbon emissions and leading the way in sustainability.”*

### Service description

The carbon account covers the cradle-to-gate life cycle of bulk oil provided through the Oil2U delivery service.

The assessment has been completed as a cradle-to-gate assessment as the delivery service operates in a closed loop, where used oil is collected and re-processed into secondary products.

Carbon neutral products will be made available to Oil2U customers on an opt-in basis, this will allow customers to apply carbon neutral certifications to their select Oil2U service i.e. the bulk delivery of canola oil, and the collection of used canola oil (for re-processing into secondary products) from their facilities.

The total carbon emissions inventory to be offset will be assessed annually based on the quantity of carbon neutral certified oil (L) sold for consumers choosing to ‘opt in’.

The baseline emissions reported in this document are for calendar year 2021 (CY2021), which is the first year of certification. The functional unit is defined as Kgs of CO<sub>2</sub>-e (carbon dioxide equivalent) per litre-km of oil delivered by the Oil2U service operating in Victoria and Western 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

### Quantified

Electricity  
Postage, courier and freight  
Transport (Land and Sea)  
Machinery and vehicles  
Products  
Professional services

### Non-quantified

LPG Gas

### Optionally included

## Outside emission boundary

### Non-attributable

*Cultivation of canola plant*

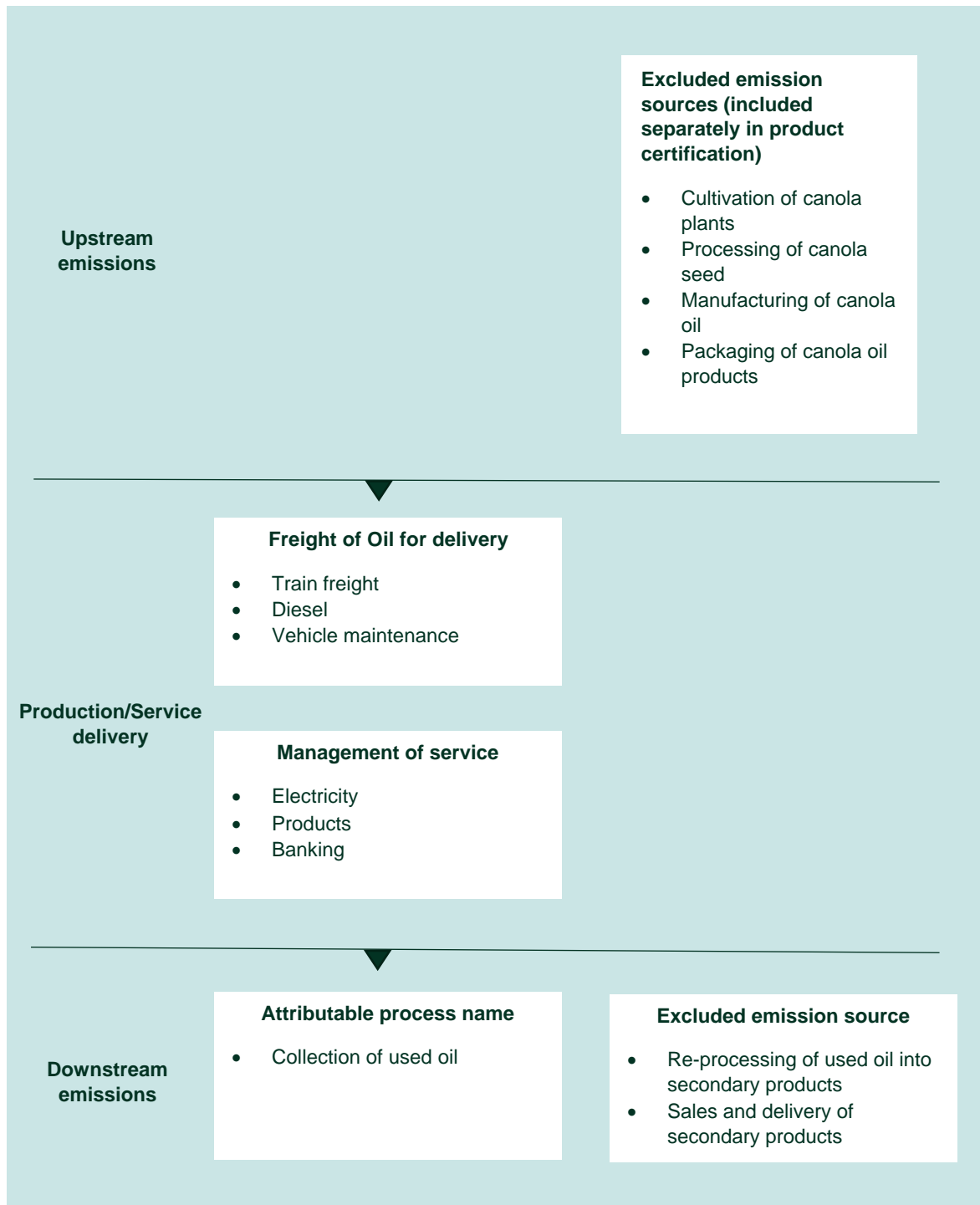
*Processing of canola seed*

*Production of canola oil*

*Packaging of canola oil*

## Service process diagram

The assessment has been completed as a cradle-to-gate assessment as the delivery service operates in a closed loop, where used oil is collected and re-processed into secondary products. Furthermore, the upstream emissions resulting from the cultivation, processing, and manufacturing of the oil will be captured in a separate product certification.



## **Data management plan for non-quantified sources**

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

- Over the next 24 months, Oil2U will review the use and billing of LPG across all businesses and map accounts to specific uses. This will enable appropriate apportioning of LPG consumption in forklifts to the relevant business.



## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Oil2U understands the importance of reducing their GHG emissions, including working closely with other branches of the business involved in the cultivation, production, and manufacture of their canola oil products. Oil2U are setting an emissions reduction target consisting of:

- Having **no GHG emissions** associated with **electricity consumption** at both the Western Australian and Victorian locations by 2025.
- Reducing the carbon footprint of canola oil delivery **by 50% compared to the base year (CY21) by 2035**; and
- Reducing the carbon footprint of canola oil delivery by **75% compared to the base year (CY21) by 2045**.

These targets will be challenging due to the high proportion of emissions that come from delivery vehicles, where there are limited low-emissions alternatives in the current market, but will be supported by the following actions:

- The purchase 100% certified GreenPower for all electricity usage.
- Implementing route optimisation for delivery trucks, reducing the total distance travelled and therefore reducing the consumption of diesel fuel.
- Seeking out local canola oil production in Victoria to reduce the quantity of oil that is transported by freight from Western Australia.
- Becoming early adopters of low-emissions heavy vehicles to provide the Oil2U delivery service and transition the truck fleet away from diesel-run vehicles.
- Purchasing several electric forklifts for our operations to replace the LPG forklifts currently in use.

## 5.EMISSIONS SUMMARY

### Service emissions summary

Stage	tCO2-e
Electricity	7.11
Machinery and vehicles	0.13
Postage, courier and freight	46.25
Professional services	0.01
Transport (Land and Sea)	150.22
LPG (Uplift factor)	11.50

Emissions intensity per functional unit	7.984E-07 kg CO2-e/L.km
Number of functional units to be offset	2.6958E11
Total emissions to be offset	215.23 tCO2-e

### Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears		
1.	Total emissions footprint to offset for this report	215.23
2.	Total eligible offsets purchased and retired for this report	216
3.	Total eligible offsets banked to use toward next year's report	0

### Co-benefits



#### 1. Yarra Yarra Biodiversity Corridor




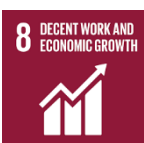



Biodiverse Reforestation Carbon offsets are from the *Yarra Yarra Biodiversity Corridor*, a native reforestation project located in Southwest Australia ecoregion. *Yarra Yarra Biodiversity Corridor* aims to link small patches of remnant vegetation and nature reserves. This is achieved by planting mixed native tree, plant and shrub species on degraded ex-agricultural land. So far over 30 million shrubs and trees have been planted. Through planting species highly adapted to the region the revegetation project encourages the reintroduction of endangered species and combats desertification in this global biodiversity hotspot. In addition to capturing carbon, these plantings provide crucial habitat for hundreds of species of unique flora and fauna.

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.

The table indicates the independently reviewed co-benefits of this project and how this project contributes to the United Nation SDGs.

**Table: Co-benefits of the Yarra Yarra Biodiversity Corridor, Australia**

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	
<b>Economic</b>	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	
<b>Social</b>	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 cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <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 Offset Project, WA	CER	ANREU	03 May 2023	12PWA350465B - 12PWA350680B	CP2	216	-	-	-	-	-
Stapled to											
Shangyi Wanshigou 49.5MW Wind Farm Project, China			03 May 2023	1,137,470,856 - 1,137,471,071		-	216	0	0	216	100%
Total offsets retired this report and used in this report										216	
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			
	Certified Emissions Reductions (CERs)			216				100%			

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Logged in as: Georgiana Rogers / Industry User

## Transaction Details

Transaction details appear below.

Transaction ID	AU27190
Current Status	Completed (4)
Status Date	03/05/2023 15:15:49 (AEST) 03/05/2023 05:15:49 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana S A
Comment	Retired on behalf of The Trustee for PALMER WIA TRUST ('Oil2U' service) CY2021 Climate Active certification.

### Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

### Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation - CP2
Account Holder	Commonwealth of Australia

### Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
CN	CER	Kyoto Voluntary Cancellation	2	2					CN-8071			1,137,470,856 - 1,137,471,071	216

### Transaction Status History

Status Date	Status Code
03/05/2023 15:15:49 (AEST) 03/05/2023 05:15:49 (GMT)	Completed (4)



This is to certify that

**Oil2U**

as part of its CY2021 Climate Active certification claim  
has permanently surrendered

**216 tonnes**

of **Biodiverse Reforestation Carbon Offsets**  
from the *Yarra Yarra Biodiversity Corridor*.

Thank you for choosing to make 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 498036



Dr Phil Ireland | Chief Executive Officer

**Issue Date:** 3 May 2023 | **Emissions Period:** 1 January 2021 - 31 December 2021

**Serial numbers (inclusive):** 12PWA350465B - 12PWA350680B.

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

**Serial numbers (inclusive):** CDM CER CN-8071 1,137,470,856 - 1,137,471,071.

## 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 **Location based-approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO <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 & 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)	1,627	0	19%
Residual Electricity	7,146	7,106	0
<b>Total grid electricity</b>	<b>8,773</b>	<b>7,106</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>8,773</b>	<b>7,106</b>	<b>19%</b>
Electricity renewables	1,627	0	
Residual Electricity	7,146	7,106	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		7,106	



<b>Total renewables (grid and non-grid)</b>	<b>18.54%</b>
<b>Mandatory</b>	<b>18.54%</b>
<b>Voluntary</b>	<b>0</b>
<b>Behind the meter</b>	<b>0</b>
<b>Residual Electricity Emission Footprint (TCO2e)</b>	<b>7</b>
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

### Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	3,100	2,821	310
Qld	0	0	0
NT	0	0	0
WA	5,673	3,801	57
Tas	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>8,773</b>	<b>6,662</b>	<b>367</b>
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
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>8,773</b>	<b>6,622</b>	<b>367</b>

<b>Emission Footprint (TCO2e)</b>	<b>7</b>
<i>Scope 2 Emissions (TCO2e)</i>	<i>7</i>
<i>Scope 3 Emissions (TCO2e)</i>	<i>0</i>

### Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
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
LPG	No	No	Yes (uplift applied & data plan in place)	No

### 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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing
Cultivation of canola plant	Yes	No	No	No	No
Processing of canola seed	Yes	No	No	No	No
Production of canola oil	Yes	No	No	No	No
Packaging of canola oil	No	Yes	No	No	No



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