



# **PUBLIC DISCLOSURE STATEMENT**

**PHYTO-THERAPY PTY LTD**

**PRODUCT/SERVICE CERTIFICATION  
FY2022–23 (TRUE-UP)  
FY2023-24 (PROJECTED)**

Australian Government


# Climate Active Public Disclosure Statement

PHYTO THERAPY



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Phyto-Therapy Pty Ltd
REPORTING PERIOD	financial year 1 July 2023 – 30 June 2024 (Projected) [Includes FY2022-23 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>Name of signatory: Jack Maddock</p> <p>Position of signatory: Sustainability Manager</p> <p>Date: 25/3/2023</p>



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

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Version March 2023.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2365 tCO2-e
THE OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Phyto-Therapy Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: 31 <sup>st</sup> of October 2024
THIRD PARTY VALIDATION	N/A

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification encompasses all material attributable processes in the production and wholesale of all products sold by Phyto-Therapy Pty Ltd (ABN: 18 673 274 309), and its US facing brand, Phyto-Nutrition.

### Product/Service description

- Phyto-Therapy has taken a cradle-to-gate approach to this certification, covering products such as plant-based protein powders, superfood powders, fruit and vegetable powders, fibre and seed powders, mushroom powders, sweeteners and flavors, and Phyto-Blends. Attributable processes for these products have been grouped into three main stages: agricultural stage, manufacturing stage, and responsible entity (Phyto-Therapy) stage. Emissions from warehousing and bulk blending operations for Phyto-Therapy products have also been included in the emissions boundary. The emissions boundary is cradle-to-gate, with the 'gate' defined as the point of sale, and therefore excludes all downstream emissions. The cradle-to-grave approach was not selected due to downstream data collection challenges, such as many customers, a wide variety of end uses, and various customer and consumer locations.
- The functional unit for this certification is kg CO<sub>2</sub>-e/kg of ingredient powders sold (e.g., kg CO<sub>2</sub>-e/kg of Organic PhytoPea). Emissions for all Phyto-Therapy products have been aggregated under a single inventory, with a common functional unit used to define all products. Relevant attributable processes have been determined using a combined assessment of emissions intensity and quantity of raw materials purchased. The carbon inventory is based on ingredient powders procured from both international and local suppliers, representing a typical mix of products sold.
- This certification provides full coverage up to Phyto-Therapy's end gate. Attributable processes relating to products produced by nominated affiliate entities are also included, provided the products are made using the bulk blends purchased from Phyto-Therapy (which is the subject of this product certification). The nominated affiliates must enter into an affiliate agreement with the Department in connection with Phyto-Therapy's certification.
- Emissions relating to the following products have been quantified and included in the emission boundary;
  - MyBrainCo. Pty Ltd (ABN: 75 624 316 070) - Gut Repair, Nootropic Greens, MCT Protein
  - Evolution Botanicals Australia Pty Ltd (ABN: 81 661 839 881) - Evo+ Proteins (all), Functional Mushrooms (all), Mushroom Blends (all), Traditional Medicines (all), Minerals (all), Formulas (all), Ready Set Kombucha (all), Evo+ Karm (all), Tongkat Ali, Globe Artichoke, Fenugreek, Age Fermented Black Garlic, Alikat Coffee, LoveKat Cacao.
  - Superdust Pty Ltd (ABN: 48 671 784 044) – Plant Protein Performance Superblend, Superflow Greens – Athletic, Supercharge Electrolyte Mix.
  - Sprout Organics Pty Ltd (ABN: 22 639 172 517) – Plant-Based Toddler Drink, and Plant-Based Infant Formula.

## 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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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

Agricultural production

Electricity

Natural Gas

Coal

Fuel

Air, Sea, and Road freight

Warehousing

Bulk blending

Packaging (affiliate entities)

Distribution (affiliate entities)

End of life (affiliate entities)

### Non-quantified

Packaging (suppliers)

Waste

Water use

Machinery and plant equipment (suppliers)

Manufacturing (other)

### Optionally included

## Outside emission boundary

### Non-attributable

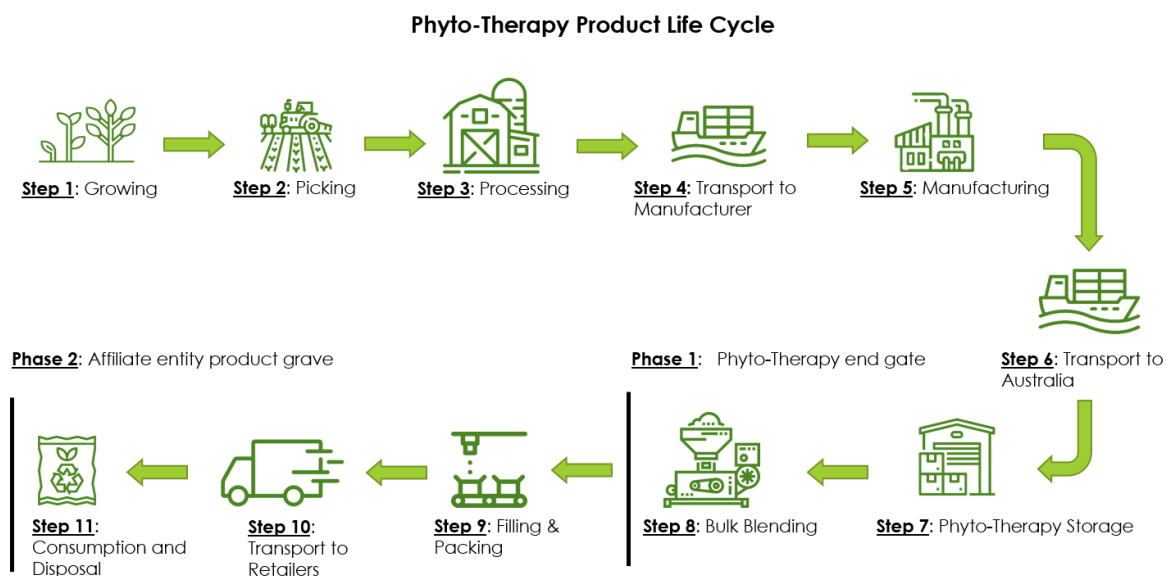
Customer processes  
(non-affiliate entities)

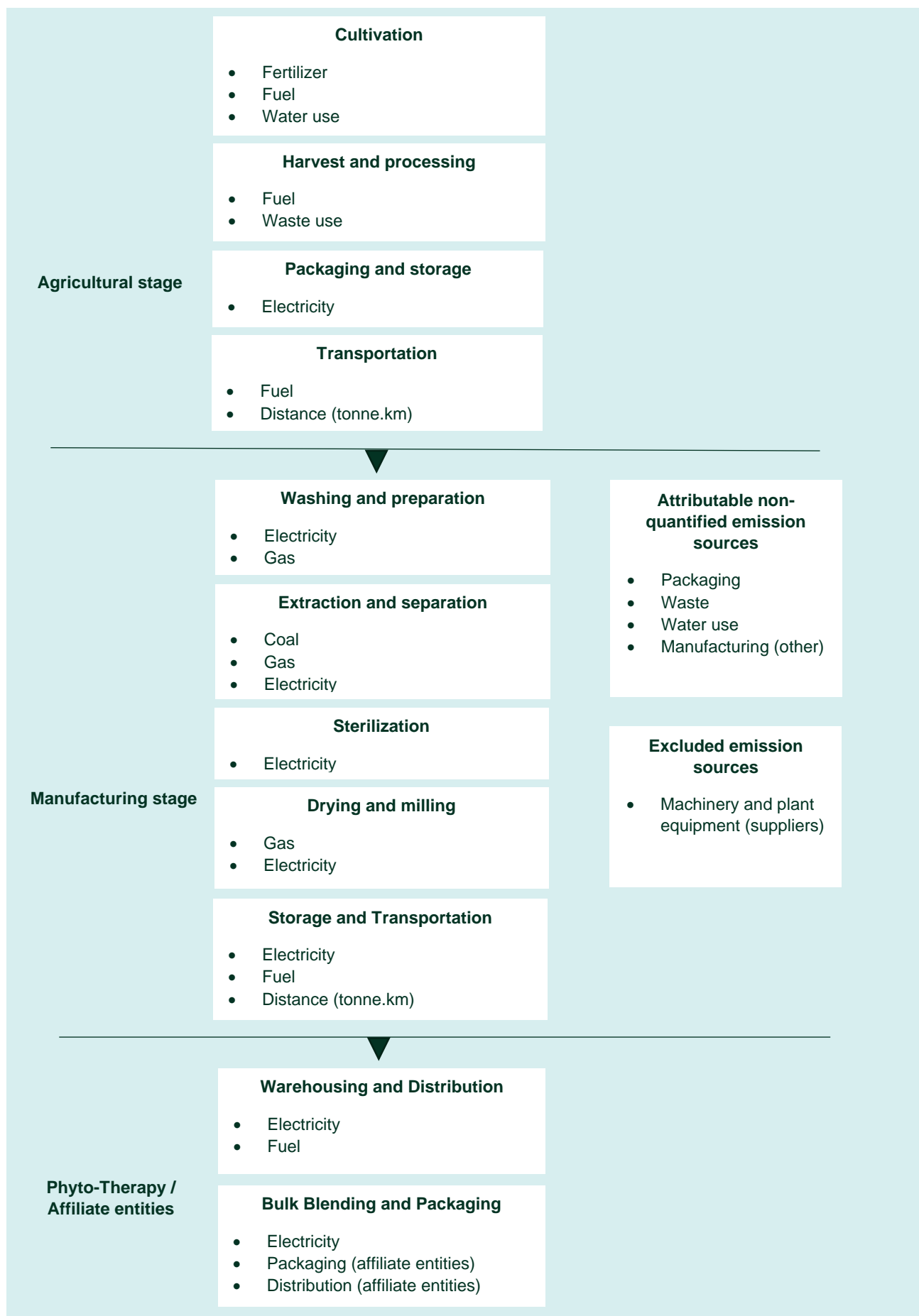
## Product process diagram

The following diagram is cradle to gate. For this certification, a partial life cycle has been defined for Phyto-Therapy products up to the point of sale. Attributable processes relating to nominated affiliate entities have been included under phase 2 of the product life cycle (filling, packing, transport & disposal).

Bulk blend customers of Phyto-Therapy can be included as affiliate entities under this product certification, given that the additional emissions associated with retailing their relevant finished products are included under this inventory.

All other customer processes have been excluded due to significant data collection barriers and have been assessed as non-attributable for this certification. All products sold by Phyto-Therapy are ACO certified (excluding flavours), with the processes listed in both below diagrams reflecting organic practices.







## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Phyto-Therapy is dedicated to advancing our emissions reduction efforts in our product certification, with a focus on the following areas:

#### Scope 1 & 2 Emissions Reductions:

Building upon our achievements from the previous year, Phyto-Therapy aims to achieve a 30% reduction in Scope 1 & 2 emissions by 2030, using FY2021-22 as our baseline. Our primary efforts will concentrate on reducing onsite electricity and fuel consumption emissions at our contract warehousing and manufacturing facilities. We will achieve these reductions by establishing partnerships with contract facilities that share our commitment to sustainability. Our partnerships will be based on principles such as using renewable energy, energy-efficient technologies, and sustainable operations practices. All other Scope 1 & 2 emissions relating to Phyto-Therapy are included under our organisational emissions boundary and certification.

#### Scope 3 Emissions Reductions:

To address Scope 3 emissions and achieve our 20% reduction target by 2030, compared to our FY 2021-22 baseline, we will focus on the following initiatives:

Sustainable Sourcing We have initiated a sustainable sourcing initiative by implementing our newly created Supplier Code of Conduct, which evaluates and improves the sustainability practices of both new and existing suppliers. We are also planning a supplier data collection initiative to ensure compliance with our next technical assessment, scheduled for October 2024.

Transportation Emissions Reduction: Our transport emissions reduction initiative will continue to reduce the emissions intensity of our activities. We plan to replace high-emission transportation methods like air freight with sea freight, facilitated by effective inventory management practices. We have also partnered with a science-based targets logistics provider for our primary freight forwarding and warehousing operations. This initiative is supported by our freight forwarding policy document and a procedure for monitoring inventory management/freight impacts.

Waste Reduction Program: We intend to explore collaborations with contract manufacturers and warehousing providers to improve waste management related to our products and services. Additionally, we will continue to explore opportunities for sustainable packaging suppliers to be sourced for our customers' finished products, which may be integrated into our supplier questionnaire, asking about emissions, waste, water, and resource management.

## Emissions reduction actions

In FY2022-23, Phyto-Therapy continued its commitment to reducing emissions associated with its product certification through the following actions:

Implementation of a New Supplier Code of Conduct: Our newly implemented supplier code of conduct has been effectively screening new and existing suppliers for sustainability best practices, ensuring alignment with our sustainability commitment. (See Phyto-Therapy's Supplier Code of Conduct [here](#)).

Transition to a New ERP Software Provider: Our transition to a new Enterprise Resource Planning (ERP) software provider with enhanced inventory management capabilities has progressed successfully. This change is expected to reduce shipping-related emissions by improving inventory management efficiency.

Relocation to a Sustainable Warehousing Facility: Our relocation to a new contract warehousing facility that prioritizes sustainability has provided us with a valuable tool to compare the climate impacts of various shipping routes and transportation modes. This capability empowers us to make more environmentally-friendly decisions regarding logistics and distribution.

These actions align with our goal of reducing emissions and mitigating climate impacts. We remain committed to monitoring their impact and adapting our strategy as necessary to further our commitment to sustainability.

## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year:	2019–20 (not certified)	n/a	0.004258
Year 1:	2020–21	4,200.0	n/a
Year 2:	2021–22	2361.9	0.003920
Year 3:	2022–23	2364.87	0.004384
Year 4:	2023-24 (projected)	2364.87	0.004384

### 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
Agricultural emissions (Input-Output method)	1148.9	710.7	Shift away from Input-Output estimation method as more LCA papers collected for Agricultural production. Also update to Input-Output emission factor.

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

N/A

## Emissions summary

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Stage / Attributable Process / Source	Projected Emissions 2022-23 (t CO2-e)	Actual Emissions 2022-23 (tCO2-e)
<b>Agricultural Stage</b>	1,469.9	1190.9
<b>Manufacturing Stage</b>	807.7	678.1
<b>Shipping Stage</b>	185.4	144.1
<b>Phyto-Therapy Stage</b>	8	7.7
<b>Customer Stage</b>	80.3	129.0
non-quantified manufacturing processes (5%),		107.5
Non-quantified organic agricultural processes (5%)		107.5
<b>Total Emissions</b>	2551.3	2364.87
<b>Difference between projected and actual emissions</b>	Projected minus actual = 401.5 tCO <sub>2</sub> -e (excluding uplift)	

<b>Emissions intensity per functional unit (with uplift of 10%)</b>	<b>0.004384</b>
<b>Number of functional units to be offset</b>	539490
<b>Total emissions to be offset</b>	2364.87

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken a forward offsetting approach. The total emission to offset is 2365 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 2365. Of the total eligible offsets used, 135 were previously banked and 2230 were newly purchased and retired. The full amount of 2365 has been accounted for and has been banked for future use.

### Co-benefits

Phyto-Therapy is committed to offsetting its emissions by supporting a diverse range of projects that contribute to global carbon reduction efforts and bring about positive social and environmental impacts. This year, we are proud to highlight the co-benefits of the various projects we have chosen to support:

**Tambopata-Bahuaia Biodiversity Reserve Project (Ecosphere+/Abatable):** Located in the Madre de Dios region of the Peruvian Amazon, this project conserves threatened tropical rainforest in a globally recognized biodiversity hotspot. By helping local farmers transition to sustainable cacao production in the margins of the protected area, we are restoring degraded land, relieving deforestation pressures, and providing local communities with forest-friendly and sustainable livelihoods. The project has resulted in measurable impacts, including avoiding over 4.0 million tonnes of CO<sub>2</sub> emissions and protecting 591,851 hectares of threatened forests. Moreover, 27% of the jobs created are held by women, contributing to gender inclusivity and sustainability. (Find out more about the project [here](#).)

**Karantijpa North Savanna Burning Project (Aboriginal Carbon Foundation):** This project is situated in the Northern Territory of Australia and focuses on low-rainfall savannah burning. It involves traditional landowners who work collaboratively to conduct controlled burns, reducing late dry season fires' environmental and cultural impacts. The project not only abates carbon emissions but also brings economic, cultural, and social benefits to the community. It empowers local communities, strengthens connections to the land, and provides income for traditional landowners. The project has abated 54,191 tonnes of carbon and contributes to language preservation, economic development, and environmental restoration. (Find out more about Savannah Burning with the Aboriginal Carbon Foundation [here](#).)

**Rimba Raya Biodiversity Reserve Project (Ecosphere+/Abatable):** Located on the southern coast of Borneo, this is the world's largest REDD+ project, conserving critically threatened peatland rainforest and preventing its conversion to palm oil plantations. The project safeguards habitat for more than 100 IUCN Red Listed endangered and threatened species, including orangutans and jaguars. Additionally, it supports livelihood opportunities and delivers positive impacts across all 17 Sustainable Development Goals (SDGs), substantially contributing to climate change mitigation and biodiversity conservation. (Find out more about the Rimba Raya Biodiversity Reserve Project [here](#).)

**April Salumei Rainforest Conservation (Tasman Environmental Markets):** Located in the heart of Papua New Guinea, the April Salumei Rainforest Conservation project is a critical initiative under the

REDD+ framework, safeguarding over 603,712 hectares of pristine tropical rainforest from the threat of deforestation. This project is instrumental in preserving an area with a rich tapestry of biodiversity, including unique species such as the palm cockatoo, the bird of paradise, and the southern crowned pigeon. By preventing the release of approximately 22.8 million tonnes of GHG emissions, the project plays a significant role in global efforts to combat climate change. (Find out more about the project [here](#)).

## 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 projected reporting period	Eligible quantity used for true-up reporting period	Percentage of total (%)
REDD+ Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region –Peru	VCU	Verra	27/05/2021	<a href="#">7443-399232430- 399235200-VCU-019-MER-PE-14-1067-01012018- 31122018-1</a>	2018		2,771	933	0	1,838	78%
REDD+ Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region –Peru	VCU	Verra	3 Feb 2023	<a href="#">12281-398604756-398605183-VCS-VCU-261-VER-PE-14-1067-01072013-30062014-1</a>	2013-14		428	0	135	293	12%
REDD+ Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region –Peru	VCU	Verra	3 Feb 2023	<a href="#">10718-244294926-244294931-VCS-VCU-261-VER-PE-14-1067-01072017-31122017-1</a>	2017	-	6	0	0	6	0%
REDD+ Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region –Peru	VCU	Verra	4 July 2023	<a href="#">10718-244294932-244295012-VCS-VCU-261-VER-PE-14-1067-01072017-31122017-1</a>	2017	-	81	0	0	81	3%
Forest Management to reduce deforestation and degradation in Shipibo Conibo and Cacataibo Indigenous communities of Ucayali region\	VCU	Verra	4 July 2023	<a href="#">14814-628516630-628516638-VCS-VCU-576-VER-PE-14-1360-01072019-30062020-1</a>	2019	-	9	0	0	9	0%
The Karantijpa North Savanna Burning Project	ACCU	ANREU	2 Nov 2023	<a href="#">8,333,301.755 – 8,333,301.854</a>	2021-22	-	100	0	100	0	0%

<b>Rimba Raya Biodiversity Reserve Project</b>	VCU	Verra	9 Nov 2023	<a href="#">6979-362348968-362350959-VCU-016-MER-ID-14-674-01012014-30062014-1</a>	2014	-	1992	0	1992	0	0%
<b>April Salumei REDD Project</b>	VCU	Verra	15 Mar 2024	<a href="#">15856-722344225-722344500-VCS-VCU-352-VER-PG-14-1122-01012013-31122013-0</a>	2013	-	276	0	138	138	6%
<b>Total offsets retired this report and used in this report</b>										2365	
<b>Total offsets retired this report and banked for future reports</b>										2365	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	2365	100%



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## 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)	0	0	0%
GreenPower	0	0	0%
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)	1,695	0	19%
Residual Electricity	7,322	6,993	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>1,695</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>9,018</b>	<b>6,993</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>9,018</b>	<b>6,993</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	0%		
<b>Residual electricity consumption under operational control</b>	<b>0</b>	<b>0</b>	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
<b>Residual electricity consumption not under operational control</b>	<b>7,322</b>	<b>6,993</b>	
Scope 3	7,322	6,993	.

<b>Total renewables (grid and non-grid)</b>	18.80%
<b>Mandatory</b>	18.80%
<b>Voluntary</b>	0.00%
<b>Behind the meter</b>	0.00%
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	0.00
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	6.99
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	0.00
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	6.99
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	6.99

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

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	0%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	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>9,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,018</b>	<b>7,124</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>9,018</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	0.00
Residual scope 3 emissions (t CO <sub>2</sub> -e)	7.12
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	7.12
<b>Total emissions liability</b>	<b>7.12</b>

## 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)
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)
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.		

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources 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	Justification reason
Packaging (suppliers)	Data unavailable
Waste	Data unavailable
Water use	Data unavailable
Manufacturing (other)	Data unavailable

### 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
Machinery and plant equipment (supplier)	Yes	Yes	Yes

## 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.

### Waste, Water Use, and Alternative/Miscellaneous Manufacturing Emissions Sources:

- **Data Collection Initiatives:** We will enhance our supply chain assessment by including detailed data collection initiatives focusing on these specific emissions sources. This will likely involve a combination of supplier questionnaires designed to capture relevant emissions data and use industry estimates where primary data are currently unavailable.
- **Engagement and Collaboration:** We deeply value the role of our suppliers in accurately quantifying these emissions. To this end, we will actively engage with them through targeted communication and workshops. These collaborative efforts are designed to raise awareness of the importance of emissions data and encourage providing accurate and comprehensive data, making them an integral part of our sustainability journey.

### Packaging Items Used by Our Suppliers:

- **PIQET Tool Application:** To ensure the accuracy of our emissions data, we will utilize the Packaging Impact Quick Estimation Tool (PIQET). This tool, known for its precision, will allow us to estimate the impact of packaging materials on emissions accurately, providing valuable insight into this specific source of emissions and reassuring our stakeholders about the reliability of our data.
- **Integration into Inventory:** The data obtained through the PIQET tool will be integrated into our overall emissions inventory, ensuring that the emissions associated with packaging are accounted for and reported transparently.

### Data Management Plan Development:

- **Timeline and Milestones:** Recognizing the importance of a structured approach to quantifying our non-quantified emissions sources, we are committed to outlining a clear timeline and setting specific milestones. This structured approach ensures that progress can be effectively tracked and reported. We are scheduled to conduct a comprehensive technical assessment in the upcoming period, which marks a crucial step in our journey. This assessment will inform the development of our detailed data collection and analysis strategies over the next several months, laying the foundation for our data management plan. By systematically advancing through these stages, we will adhere to our five-year timeline for providing data for each emissions source listed as 'Data unavailable', demonstrating our dedication to transparency and environmental responsibility.
- **Review and Adaptation:** The data management plan will include provisions for periodic review and adaptation to incorporate new data sources, methodologies, and technologies as they become available, ensuring that our approach remains at the forefront of best practice.

By implementing this plan, we are fulfilling more than just a requirement. We are demonstrating our unwavering commitment to environmental stewardship and the principles of carbon neutrality. This effort is a testament to our shared goal of a sustainable future, and it will enhance the overall accuracy and transparency of our emissions reporting.

## 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
Customer processes (non-affiliate entities)	Y	N	N	N	N	<p><b>Size:</b> The emissions from customer processes (non-affiliate entities) are significant but considered non-attributable because they fall outside the operational control and scope of our inventory. These emissions are not from entities within our affiliate program, and as such, they can not be included in our certification.</p> <p><b>Influence:</b> We do not have the capacity to directly influence the emissions associated with customer processes (non-affiliate entities) as they are external to our organization's control.</p> <p><b>Risk:</b> The emissions from customer processes (non-affiliate entities) do not significantly contribute to our greenhouse gas risk exposure, and there are no specific regulations or laws that apply to limit these emissions.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, do not perceive customer processes (non-affiliate entities) as a relevant source of emissions for our product/service.</p> <p><b>Outsourcing:</b> Customer processes (non-affiliate entities) fall outside the scope of our operations and are typically not considered within our emissions boundary for comparable products/services.</p>



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