

# PUBLIC DISCLOSURE STATEMENT

SUSSEX TAPS PTY LTD (TRADING SUSSEX TAPS)

ORGANISATION CERTIFICATION FY2022-23

#### Australian Government

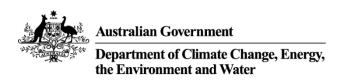
# Climate Active Public Disclosure Statement

# SUSSEX





NAME OF CERTIFIED ENTITY	SUSSEX TAPS PTY LTD (trading as Sussex Taps)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.  G.N.K
	George Katsanevakis Managing Director Date: 21-05-2024



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Version August 2023.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,443 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 34.42% (using the market-based method)
CARBON ACCOUNT	Prepared by: Ndevr Environmental Pty Ltd.
TECHNICAL ASSESSMENT	Date: 21 September 2023 for FY2022-23 Organisation: Ndevr Environmental Pty Ltd
	Next technical assessment due: FY2025-26 report
THIRD PARTY VALIDATION	N/A for this reporting period

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# 2.CERTIFICATION INFORMATION

#### **Description of certification**

The certification includes the Australian business operations of the company Sussex Taps Pty Ltd (trading as Sussex Taps and ABN 30 071 163 249) for the period 1 July 2022 to 30 June 2023.

The emissions inventory in this Public Disclosure Statement have been developed in accordance with the Climate Active Carbon Neutral Standard for **Organisations**.

#### Organisation description

Sussex Taps manufacture timeless tapware, showers and accessories in Melbourne, Australia. Sussex sources all product components locally, where possible, manufacturing over 400 products in their Melbourne workshop and foundry. A child company, Aquatect Polishing Pty Ltd (ABN 13 118 351 732), is the metal polishing arm of Sussex Taps.

The Sussex story is a family adventure that started in 1960; one with a goal to build an Australian business with sustainability at its heart. Sussex's purpose is to make beautifully functional products, manufactured entirely in Australia - the right way. The right way starts with a belief that world-class manufacturing begins with respect for people and the environment.

Sussex has a clear vision to make the best products while leaving an Australian-made legacy that creates a sustainable future for our next generation. Sussex is the first carbon neutral tap manufacturer (this organisation certification) and produces the first carbon neutral tap products (product certification) in Australia under the Climate Active program. Sussex strive to bridge the gap between manufacturing and sustainability in the hope that others will follow their lead.

An outline of where facilities are located is shown below.

State	Address	Description
VIC	126 Freight Drive, Somerton	Warehouse, CnC, Admin, R&D, polishing, marketing
VIC	1/21 Scammel Street, Campbellfield, 3061	Foundry, polishing, fabrication
VIC	122 - 124 Freight Drive, Somerton	Warehouse, Admin, R&D, polishing, PVD coating
VIC	23 Scammel Street, Campbellfield, 3061	Foundry, polishing, fabrication

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Aquatect Polishing Pty Ltd	13 118 351 732	



# 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 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

Accommodation and facilities

Cleaning and Chemicals

Climate Active Carbon Neutral Products and Services

Electricity

Food

ICT services and equipment

Machinery and vehicles

Office equipment & supplies

Postage, courier and freight

**Products** 

**Professional Services** 

Stationary Energy (gaseous fuels)

Stationary Energy (liquid fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

#### Non-quantified

N/A

# Outside emission boundary

#### **Excluded**

Financial services such as banking and insurance

Education and training

Subscriptions

Security

Refrigerant fugitives

Machinery and Equipment\*

Polishing, painting, and electroplating\*

Product components\*

Product packaging\*

Raw materials\*

\* While excluded from the emissions boundary for the Organisation Certification, these emission sources are included in Sussex Taps' Climate Active Product boundary.



# **4.EMISSIONS REDUCTIONS**

#### **Emissions reduction strategy**

Sussex has an unwavering commitment to reducing emissions. This is a central tenet of their interim Emissions Reduction Strategy and has been evidenced by the past completion of many other initiatives.

Sussex's focus is to build a medium-long term Emissions Reduction Strategy that will also educate customers and encourage employees to reduce their environmental impacts at work and at home.

Our emissions hot spots are electricity, courier & freight, land transport, and professional services.

Sussex Taps commits to reduce scope 1 and 2 emissions by 25% by 2030, compared to a 2020 base year. The emission reduction strategy for the organisational operations will include the following actions (but are not limited to):

#### Scope 1:

- Investigate and continue to purchase more fuel efficient cars if feasible over the next 5 years.
- Investigate the use of GPS tracking to collect better data on company vehicles to help analyse and optimise company car usage;
- Continue to move towards reducing emissions in our new vehicles via the use of EV as they become available.

#### Scope 2:

Sussex Taps will continue to increase energy efficiency by reviewing and adjusting lighting, machinery and appliances, wherever possible to seek renewable energy sources. Sussex's emissions reduction goal for the next two years is 10% less electricity usage per annum by:

- Investigate additional electricity supply arrangements and further opportunities in 2023 to purchase renewable sourced electricity.
- Transition to 100% renewable energy by 2030
- Continue to reduce CNC machines idle times and improve energy performance.
- Continue to minimise compressed air leaks by conducting monthly maintenance of the compressed air system.
- Conduct a feasibility study for additional 200 kW photovoltaic system for the factory and PVD plant

#### Scope 3:

Sussex Taps will focus be on engaging with its suppliers to reduce scope 3 emissions over time, rather than concentrating on scope 1 and 2 emissions alone. Several actions are already in place and are



working with our team and external advisers to identify additional opportunities.

- Goods and Professional Services emissions will be reduced through:
  - Investigate the market for additional carbon neutral alternatives in our supply chain and procure neutral carbon suppliers by 2025 (e.g., carbon neutral services for Postage, courier and freight)
  - Engage with suppliers and professional services with sustainable practices in their operations, such as renewable energy procurement, ability to opt in to a reduced emissions service, ability to measure and provide emissions data, locally made products and/or zero carbon emissions.
- Land travel (employee commuting) emissions will be reduced through:
  - Investigate the adoption of hybrid working principles to support working from home and reduce employee commuting and business travel.
- Waste emissions will be reduced through:
  - At the time of its certification, Sussex Taps is the first and only tapware manufacturer certified by Climate Active to reuse all **waste metal materials** and will continue to reuse all brass and find further ways to repurpose other waste.
  - Sussex Taps is working with retail suppliers to improve the sustainability of their productrelated waste from packaging through investigating lower footprint options.
  - Sussex Taps commits to carrying out a yearly product analysis to ensure that its waste reduction measures are materially reducing waste year on year. Reviewing the entire production process; from reducing labels, phasing out Styrofoam packaging to printing brochures in-house; in the next two years Sussex's business goals are:
    - 5% less packaging per annum
    - 10% less landfill per annum
    - >85% of all materials recycled per annum
- Water emissions will be reduced through:
  - Continue to increase water efficiency by reviewing and adjusting water appliances.
     Sussex's emissions reduction goal for the next two years is 5% less water usage per annum
- Travel Air and Accommodation emissions will be reduced through:
  - Consider the purchasing of carbon-offsets for all our domestic and international flights from 2023.



- o Avoiding non-essential business travel, and encouraging the use of virtual conferencing;
- Reduction actions for business travel (i.e., accommodation and flights) by choosing options with a lower emissions intensity (e.g., prefer economy class flights and hotel rating decrease) or suppliers with a certified carbon neutral service.

Whilst working through this plan to reduce emissions, we are proactively offsetting our impacts through the purchase of carbon credits.

#### **Emissions reduction actions**

Sussex Taps has implemented the actions listed below to reduce the emissions during the FY23.

- Implemented a compressed air maintenance program which reduced compressed air leaks and compressed air energy use by 10%. This led to electricity savings of 5,500 kWh/year.
- Conducted a feasibility study for additional 200 kW photovoltaic system for the factory and PVD plant.



# 5.EMISSIONS SUMMARY

#### **Emissions over time**

This section compares emissions over time between the base year and current year.

Emissions since base year						
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)			
Base year:	2019-20	1,133.21	N/A			
Year 1:	2020-21	883.53	N/A			
Year 2:	2021-22	1,021.02	N/A			
Year 3:	2022-23	1,442.51	N/A			

# Significant changes in emissions

Significant (+/- 5%) change in the total emissions and/or the emission intensity are disclosed below:

Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Electricity (market- based method, scope 2)	450.29	655.45	Organic growth. New equipment purchased
Road freight (\$)	134.14	235.80	Dollar spent decreased; however a change in available emission factor meant total calculated emissions increased.

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

Sussex Taps makes use of the following products and services that are certified as carbon neutral:

Certified brand name	Service
Ndevr Environmental	Advisory Services



## **Emissions summary**

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

Emission category	Scope 1 (t CO <sub>2</sub> -e)	Scope 2 (t CO <sub>2</sub> -e)	Scope 3 (t CO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	1.24	1.24
Cleaning and chemicals	0.00	0.00	46.12	46.12
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	655.45	86.75	742.20
Food	0.00	0.00	10.44	10.44
ICT services and equipment	0.00	0.00	22.89	22.89
Machinery and vehicles	0.00	0.00	31.17	31.17
Office equipment and supplies	0.00	0.00	34.98	34.98
Postage, courier and freight	0.00	0.00	257.87	257.87
Products	0.00	0.00	1.27	1.27
Professional services	0.00	0.00	32.25	32.25
Stationary energy (gaseous fuels)	13.08	0.00	1.02	14.09
Stationary energy (liquid fuels)	4.19	0.00	1.40	5.58
Transport (air)	0.00	0.00	29.64	29.64
Transport (land and sea)	46.31	0.00	128.80	175.12
Waste	0.00	0.00	34.05	34.05
Water	0.00	0.00	1.77	1.77
Working from home	0.00	0.00	1.84	1.84
Total	63.58	655.45	723.48	1,442.51

# **Uplift factors**

No uplift factor was applied.



# **6.CARBON OFFSETS**

#### Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emissions to offset are 1,443 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 1,692. Of the total eligible offsets used, 0 were previously banked and 1,692 were newly purchased and retired. 3 are remaining and have been banked for future use. The additional 205 offsets retired cover emissions relating to Sussex Taps's product certification.

#### Co-benefits

The 'Renewable Wind Power Project', located in Andhra Pradesh utilises specialised wind turbines. It converts the energy from the wind into kinetic energy, propelling the alternators to produce electrical energy. Collectively 50MW of wind power have been installed across India to support the project, with the project displacing 87,600 MWh/year of electricity generated by thermal/fossil fuel-based generators. Over the first 10 years of the project's crediting period, it is estimated that the project will replace approximately 82,603 tCO<sub>2</sub>-e per year. This project aligns with several United Nations Sustainable Development Goals (UN SDGs), by promoting affordable and clean energy and accelerates climate action across the globe.



## **Eligible offsets retirement summary**

Offsets retired for Climate Active 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 (%)
Renewable Wind Power Project by Hero Future Energies	VCU	VERRA	21/12/2023	13127-473258085- 473259776-VCS-VCU- 997-VER-IN-1-1946- 01012020-31122020-0	2020	-	1692	0	3	1,689*	100%
Total eligible offsets retired and used for this report							1,689				
	Total eligible offsets retired this report and banked for use in future reports 3										

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	1,689	100%

<sup>\*</sup>From the 1,689 offsets retired in FY2022-23, 1,443 are for Sussex Taps Organisation Certification, and 246 are for Sussex Taps product certification. 205 emissions are shared between the Product and Organisation certification.



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

## APPENDIX A: ADDITIONAL INFORMATION

Our sustainability commitments began in 2013, with a full energy audit and lean manufacturing audit across the business to identify how we could improve year on year.

Since then, the below initiative continued to drive our sustainability agenda:

- 2013: Waste Audit: identified 89.5 m3 /year waste to landfill
- **2014**: Factory LED lighting upgrade led to 40% in greenhouse gas emissions or 30.7 tonnes/year greenhouse gas savings
- 2015: 3kW Frigel air cooler installed at foundry site. 90% energy saving costs, improved metal melting rates by 7%. This upgrade has led 33.2 tonnes/year greenhouse gas savings

Upgraded to energy efficient variable speed drive Nitrogen Generator.

2016: Foundry and polishing plant LED lighting upgrade has led 30 tonnes/year greenhouse gas savings

Became a member of the Victorian Government Climate Change TAKE 2 Pledge Program to take action on climate change

- 2017: Power Factor Correction Equipment installed
- 2018: Installed 100kW of solar panels to reduce factory greenhouse emissions by 131 tonnes or 30% reduction in the sites greenhouse gas emissions
- **2019**: Installation of an energy efficient office heating and cooling system. Reduced energy use and greenhouse gas emissions by at least 15%
- 2020: In the last year, we have already reduced our greenhouse gas emissions by >30% through the installation of LED energy efficient lighting to our fourth facility, and an additional 170kW of Solar to reduce our emissions by 50%.

Installation of LED energy efficient lighting to fourth facility. Reduced lighting energy use and greenhouse gas emissions by at least 30%

Installing an additional 170kW of Solar to reduce current greenhouse emissions by 50%

To support our ongoing sustainability goals, we have achieved recognition and awards in the following categories:

**2015**: SUSTAINABILITY AND ENVIRONMENTAL AWARD WINNER

NORTHERN BUSINESS ACHIEVEMENT AWARD FOR EXCELLENCE

2017: CITY OF HUME BUSINESS AWA R D - SUSTAINABILITY CATEGORY (GOLD)

DRIVEN X DESIGN AWARD - SCALA COLLECTION

TAKE2 MEMBER VICTORIAN GOVERNMENT CLIMATE CHANGE PLEDGE PROGRAM

**2018**: HOUSES AWARDS - SUSTAINABILITY SPONSOR

HOUSES AWARDS - ONGOING (2019, 2020, AND BEYOND)

**2019**: CITY OF HUME BUSINESS AWARD - SUSTAINABILITY CATEGORY (FINALIST)

2020: APPROVED SUPPLIER TO VICTORIAN GOVERNMENT "BUY RECYCLED DIRECTORY"

APPROVED "AUSTRALIAN MADE AND OWNED" TRADEMARK

**DESIGN FILES X LAMINEX** 

2022 MANUFACTURER OF THE YEAR WINNER: HUME BUSINESS AWARDS

CIRCULAR ECONOMY FINALIST: HUME BUSINESS AWARDS

2023 BUSINESS OF THE YEAR: HUME CITY COUNCIL AWARDS

2023 CIRCULAR ECONOMY WINNER: HUME CITY COUNCIL AWARDS

2023 MANUFACTURER OF THE YEAR: HUME CITY COUNCIL AWARDS

Sussex has further cemented our commitment to sustainability and environmental, financial and corporate responsibility by getting involved with sustainability-focused forums. We also support sustainability in our industry through tours, sponsoring awards and partnering with Government groups. These include:

- Speaking at Victorian Manufacturing Showcase
- Speaking at National Manufacturing Week
- Speaking to students at Secondary Schools in Melbourne
- Hosting sustainability Panels
- Sponsoring Sustainability Awards (Houses Awards)
- Factory site tour and presentation for government, students, architect and designers
- Partnering with Sustainability Victoria to develop a YouTube video called "Investing in energy efficiency at Sussex Taps" to promote the benefits of business energy efficiency.

# 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 CO₂-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	227,924	0	19%
Total non-grid electricity	227,924	0	19%
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)	179,937	0	15%
Residual Electricity	777,175	742,203	0%
Total renewable electricity (grid + non grid)	407,861	0	34%
Total grid electricity	957,113	742,203	15%
Total electricity (grid + non grid)	1,185,036	742,203	34%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	777,175	742,203	
Scope 2	686,337	655,452	
Scope 3 (includes T&D emissions from consumption under operational control)	90,839	86,751	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	34.42%
Mandatory	15.18%
Voluntary	0.00%
Behind the meter	19.23%
Residual scope 2 emissions (t CO2-e)	655.45
Residual scope 3 emissions (t CO2-e)	86.75
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	655.45
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	86.75
Total emissions liability (t CO <sub>2</sub> -e)	742.20
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	100%	(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)		
VIC	957,113	957,113	813,546	66,998	0	0		
Grid electricity (scope 2 and 3)	957,113	957,113	813,546	66,998	0	0		
VIC	227,924	227,924	0	0				
Non-grid electricity (behind the meter)	227,924	227,924	0	0				
Total electricity (grid + non grid)	1,185,036							

Residual scope 2 emissions (t CO2-e)	813.55
Residual scope 3 emissions (t CO2-e)	67.00
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	813.55
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	67.00
Total emissions liability (t CO2-e)	880.54

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in	Emissions
	Climate Active certified	(kg CO₂-e)
	building/precinct (kWh)	
N/A	0	0
Climate Active carbon neutral electricity is not renewable elec	ctricity. These electricity emissions	s have been offset by

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

Chimate 7 tetre earborn fleatial electricity products		
Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	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.

# 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 <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <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. <u>Data unavailable</u> 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.

N/A – no relevant emission sources have been non-quantified in this reporting period.

#### 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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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
Financial services such as banking and insurance	N	N	N	Y	N	Size: The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.  Influence: Comparable organisational inventories do not typically undertake this activity within their operational boundary Risk: 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.  Stakeholders: Key stakeholders, including the public, may consider this a relevant source of emissions for businesses.  Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Machinery and Equipment	N	N	N	Υ	N	
Polishing, painting and electroplating	N	N	N	Υ	N	While excluded from the emissions boundary for the Organisation Certification, these emission sources are included in
Product components	N	N	N	Υ	N	Sussex Taps' Product Certification.
Product packaging	N	N	N	Υ	N	
Education and training	N	N	N	Υ	N	Size: The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.  Influence: 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.  Risk: The source does not create supply chain risks, and it is unlikely to be of significant public interest.  Stakeholders: Key stakeholders may consider this a relevant source of emissions for our business  Outsourcing: We have not previously undertaken this activity within our emissions boundary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Subscriptions & periodicals	N	N	N	Y	N	Size: Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.  Influence: 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.  Risk: 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.  Stakeholders: Key stakeholders may consider this a relevant source of emissions for our business Outsourcing: We have not previously undertaken this activity within our emissions boundary
Raw materials	N	N	N	Υ	N	While excluded from the emissions boundary for the Organisation Certification, these emission sources are included in Sussex Taps' Product Certification.
Refrigerant fugitives	N	N	N	Υ	N	Size: Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.  Influence: 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.  Risk: The source does not create supply chain risks, and it is unlikely to be of significant public interest.  Stakeholders: Key stakeholders, including the public may consider this a relevant source of emissions for our business Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Security	N	N	N	Υ	N	Size: Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.  Influence: 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.  Risk: The source does not create supply chain risks, and it is unlikely to be of significant public interest.  Stakeholders: Key stakeholders, may consider this a relevant source of emissions for our business  Outsourcing: We have not previously undertaken this activity within our emissions boundary



