

PUBLIC DISCLOSURE STATEMENT

SUSTAINABLE LIVING FABRICS PTY LTD

ORGANISATION CERTIFICATION FY2022-2023

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Sustainable Living Fabrics Pty Ltd
REPORTING PERIOD	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.
	Elizabeth Miles Managing Director 3/6/24



Australian Government

Department of Climate Change, Energy, the Environment and Water

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1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	48 tCO ₂ -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Date: 15/11/2022 Name: Emma Baird Organisation: Pangolin Associates Next technical assessment due: 2026

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the Australian business operations of Sustainable Living Fabrics Pty Ltd, ABN: 87 154 916 328.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following location:

7 Enterprise Court, Mulgrave 3170 VIC

This certification only covers the Australian business operations of Sustainable Living Fabrics (SLF). Full emissions coverage of products purchased and sold to customers by SLF is covered by a separate Product Public Disclosure Statement, <u>found here.</u>

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

Organisation description

SLF is a wholesaler of fabrics for the commercial, education, health and aged care, hospitality and residential interiors and furniture market. Fabrics are used for all types of upholstery and screening in commercial and residential applications. SLF sells to other businesses (manufacturers) and not to the enduser/consumer. All SLF products have been certified carbon neutral by Climate Active

The certification covers all SLF operations, head office and warehouse located in Mulgrave Victoria. All fabrics are sourced from local mills in Australia. Fabrics are cut to length at the warehouse and are sent by road freight or courier to customers across 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 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
- Climate Active carbon neutral products and services
- Construction materials and services
- Electricity
- Food
- ICT services and equipment
- Office equipment and supplies
- Products
- **Professional Services**
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified Refrigerant

Outside emission boundary

Excluded N/A



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Sustainable Living Fabrics commits to reduce total scope 1, 2 and 3 emissions from the business by 15% by 2030 compared to a 2022 baseline. This will be achieved through the following measures:

Scope 1 - Business Travel emissions will be reduced by:

• All Car hire to be either Hybrid or EV's by 2026

Scope 2 - Electricity emissions will be reduced by:

Working with landlords/ body corporate to install solar energy on our site by 2030

Scope 3 - Telecommunications and IT services emissions will be reduced by:

- By switching to sustainable Telecommunications providers and IT services by 2030
- By seeking out and staying at sustainable accommodation by 2030

Emissions reduction actions

- By switching energy provider to carbon neutral electricity by 2023, we have reduced our emissions from electricity use by 100%
- Air Business travel emissions has been reduced by only using Carbon offset Flights reducing our air travel emissions by 100% for centrally booked flights.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year				
		Total tCO ₂ -e (without uplift)		
Base year:	2021–22	55.94		
Year 1:	2011–12	186.40		
Year 2:	2012–13	191.40		
Year 3:	2013–14	175.50		
Year 4:	2014–15	137.16		
Year 5:	2015–16	113.30		
Year 6:	2016–17	117.00		
Year 7:	2017–18	91.06		
Year 8:	2018–19	72.94		
Year 9:	2019–20	73.00		
Year 10:	2020–21	70.00		
Year 11:	2021–22	55.94		
Year 12:	2022–23	47.93		

Significant changes in emissions

There are no significant changes in emissions from the previous year.

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting services
Qantas	Opt-in flights
Reflex	Paper
AGL	Opt-in electricity



Emissions summary

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	0.98	0.98
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	1.54	1.54
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	1.95	1.95
Office equipment and supplies	0.00	0.00	1.94	1.94
Products	0.00	0.00	1.90	1.90
Professional Services	0.00	0.00	2.87	2.87
Transport (air)	0.00	0.00	0.57	0.57
Transport (land and sea)	19.27	0.00	14.79	34.05
Waste	0.00	0.00	0.43	0.43
Water	0.00	0.00	0.05	0.05
Working from home	0.00	0.00	1.66	1.66
Total emissions	19.27	0.00	28.67	47.93

Uplift factors

N/A



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 48 t CO₂-e. The total number of eligible offsets used in this report is 48. Of the total eligible offsets used 0 were previously banked and 48 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Renewable Solar Power Project by Shapoorji Pallonji

The construction and operations of the solar project sites, as well as more reliable power generation overall, creates direct and indirect employment opportunities and boosts economic activity at every level of the communities in the project regions. The Shapoorji Pallonji investment into the communities also results in better education and improved infrastructure such as roads. At a granular level, the organisation provides updated technology such as LED lighting and computers for local schools.

The Shapoorji Pallonji project contributes to two UN Sustainable Development Goals: 7 (affordable and clean energy) and 13 (climate action). These goals are designed to achieve a better and more sustainable future for all people across the globe.



Eligible offsets retirement summary

Offsets retired for Cl Project description	Type of offset units	e carbon ne	eutral certifica Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -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 Solar Power Project by Shapoorji Pallonji	VCU	Verra	21/12/2023	13274-487163075- 487163122-VCS-VCU- 1491-VER-IN-1-1976- 26062019-31122019-0	2019	0	48	0	0	48	100%
Total eligible offsets retired and used for this report						48					
Total eligible offsets retired this report and banked for use in future reports											

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	48	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 market-based approach



Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of
		(9 002 0)	total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
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	0	0	0%
electricity only) Residual Electricity	11,732	11.204	0%
Total renewable electricity (grid + non grid)	0	0	0%
Total grid electricity	11,732	11,204	0%
Total electricity (grid + non grid)	11,732	11,204	0%
Percentage of residual electricity consumption under operational control	100%	11,204	0 70
Residual electricity consumption under operational			
control	11,732	11,204	
Scope 2	10,361	9,894	
Scope 3 (includes T&D emissions from consumption under operational control)	1,371	1,310	
Residual electricity consumption not under	1,071	1,310	
operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	0.00%
Mandatory	0.00%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	9.89
Residual scope 3 emissions (t CO ₂ -e)	1.31
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Total emissions liability (t CO ₂ -e)	0.00
Figures may not sum due to rounding. Renewable percentage can be above 100%	



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 (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)	
ACT	0	0	0	0	0	0	
NSW	0	0	0	0	0	0	
SA	0	0	0	0	0	0	
VIC	11,732	11,732	9,972	821	0	0	
QLD	0	0	0	0	0	0	
NT	0	0	0	0	0	0	
WA	0	0	0	0	0	0	
TAS Grid electricity (scope 2 and 3)	0 11,732	0 11,732	9, 972	0 821	0 0	0 0	
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 Non-grid electricity (behind the meter)	0 0	0 0	0 0	0 0			
Total electricity (grid + non grid)	11,732						

Residual scope 2 emissions (t CO ₂ -e)	9.97
Residual scope 3 emissions (t CO²-e)	0.82
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Total emissions liability	0.00

Operations in Climate Active buildings and precincts

epotatione in Climate / touve ballarings and	proditioto	
Operations in Climate Active buildings and precincts	Electricity consumed in	Emissions
	Climate Active certified	(kg CO ₂ -e)
	building/precinct (kWh)	, , ,
N/A	0	0
Climata Activa carbon noutral alactricity is not renowable alactrici	ity. Those electricity emissions have been	offaat by another Climate

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

p. 6 a a 6 to			
Climate Active carbon neutral product used	Electricity claimed from	Emissions	
	Climate Active electricity	(kg CO₂-e)	
	products (kWh)		
AGL (Opt-in)	11,732	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.

Relevant non-quantified emission sources	Justification reason
Refrigerants	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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's 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. <u>Risk</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> 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.

No emissions have been excluded from the inventory



Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						





