PUBLIC DISCLOSURE STATEMENT

WOVEN IMAGE PTY LTD

ECHOPANEL® PLAIN & PRECISION CUT
PRODUCT CERTIFICATION

CY2023 (TRUE-UP)

Australian Government

Climate Active
Public Disclosure Statement

WOVEN IMAGE®

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	Woven Image Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2023 – 31 December 2023 True-up 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.*  John Borzi CEO 26th August 2024

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

Version: January 2024

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3579 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Edge Environment Pty Ltd
TECHNICAL ASSESSMENT	Date: 07 March 2023 Name: Jonas Bengtsson Organisation: Edge Environment Next technical assessment due: 2026

Contents

2.CERTIFICATION INFORMATION

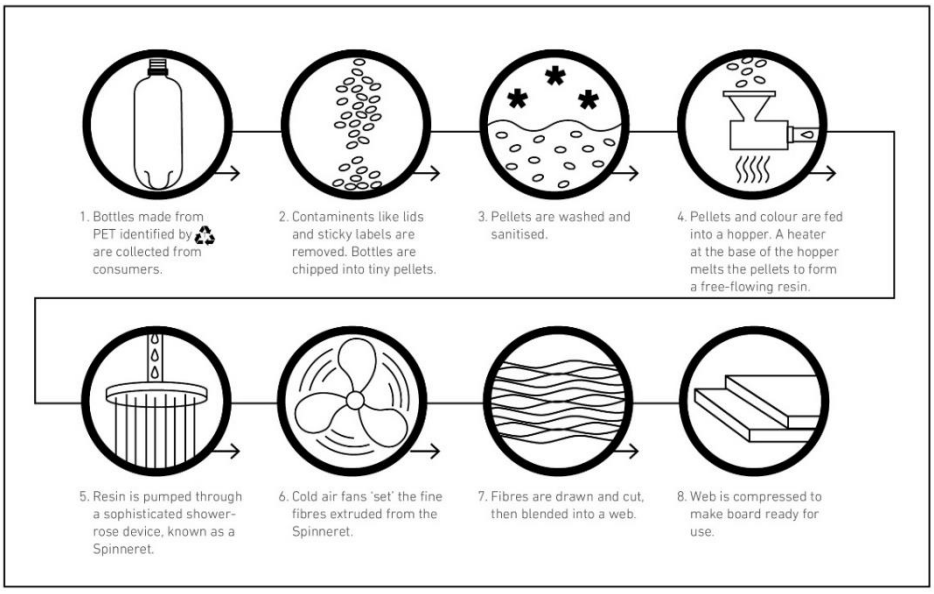
Description of product certification

This product certification is for the Woven Image's EchoPanel® acoustic panel portfolio, which includes:

- All 7MM EchoPanel® Plain colourways
- All 12MM EchoPanel® Plain colourways
- All 24MM EchoPanel® Plain colourways
- All 12MM EchoPanel® Precision Cut designs and colourways
- All 24MM EchoPanel® Precision Cut designs and colourways

EchoPanel® - The original PET acoustic panel made using 60% recycled fibres; invented, patented and launched by Woven Image in 2004. Figure 1 below outlines the manufacturing process of EchoPanel®.

Figure 1: Manufacturing Process of EchoPanel®



For EchoPanel® Precision Cut, the additional process of precision pattern cutting occurs after panel manufacture. Rows 1-3 in the Product Emissions Summary table in Section 5 are related to EchoPanel® Plain, and includes panel manufacture, packaging and upstream transport. Row 4 onwards in the Product Emissions Summary table relate to EchoPanel® Precision Cut and represent the additional inputs and outputs associated with converting a plain panel to a Precision Cut panel. The International Distribution row in the Product Emissions Summary table represents international distribution of both Plain and Precision Cut products.

- Functional unit: 1m^2 of acoustic panel

- Offered as: The Climate Active certificate is for full coverage of the EchoPanel® plain and EchoPanel® Precision Cut products.

- Life cycle: cradle-to-gate

Downstream emissions from installation/construction and use were not considered for this certification but shall not be considered zero. Emissions from these downstream stages were not quantified because EchoPanel® is an acoustic interior finishing product and applications within the built environment are highly variable (e.g. can range from suspended ceiling system baffles and membranes to acoustic wall treatments, space dividers and systems furniture screens), making it difficult to collect and quantify data for activities at these stages.

The responsible entity for this product certification is Woven Image Pty Ltd, ABN 74 003 268 415

This Public Disclosure Statement includes information for CY2023 reporting period.

Description of business

Since 1987, Woven Image have been supplying the built environment with sustainable, design-led acoustic finishes and textiles. From modest beginnings in Sydney, Woven Image now have offices throughout Australia as well as Singapore, Hong Kong and China and an established network of distributors, resellers and stockists, covering all major global markets.

Founded on the philosophy that good design is sustainable design, our design studio continually push the aesthetic, technological and functional properties of commercial interior finishes, and strives to lead colour and design trends in our sector. Likewise, we delight in working in partnership with global design and manufacturing clients to deliver unique customised low impact projects.

As part of Woven Image's commitment to sustainability in late 2021 we committed to offsetting 100% of the upfront embodied carbon of the EchoPanel® acoustic panel portfolio. This is in addition to the contribution already made from offsetting our operational carbon emissions since 2017.

Recognising that most of our environmental impact occurs in Australia, Woven Image partner with Greenfleet, offsetting 2,620 tCO2-e through donations to their restorative and regenerative work. This has since been reconciled for CY 2022 offsetting an additional 929.49 tCO2-e.

Taking the next step in our robust product decarbonisation journey, using the Climate Active Carbon Neutral Standard for Products and Services, through the EPD pathway for carbon neutral certification, Woven Image is addressing the global warming impact of our EchoPanel® acoustic panel portfolio as quanitifed in the EchoPanel® and Mura™ EPD.

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

Panel production - EPD

Cutting of panels

Road transport of packaging

Packaging – cardboard

Packaging – plastic

Packaging – pallets

Packaging – PP strapping

Packaging – metal seals

Electricity

Processing waste to landfill

Processing waste to recycling

International distribution

Non-quantified

Forklift use - handling.

Optionally included

N/A

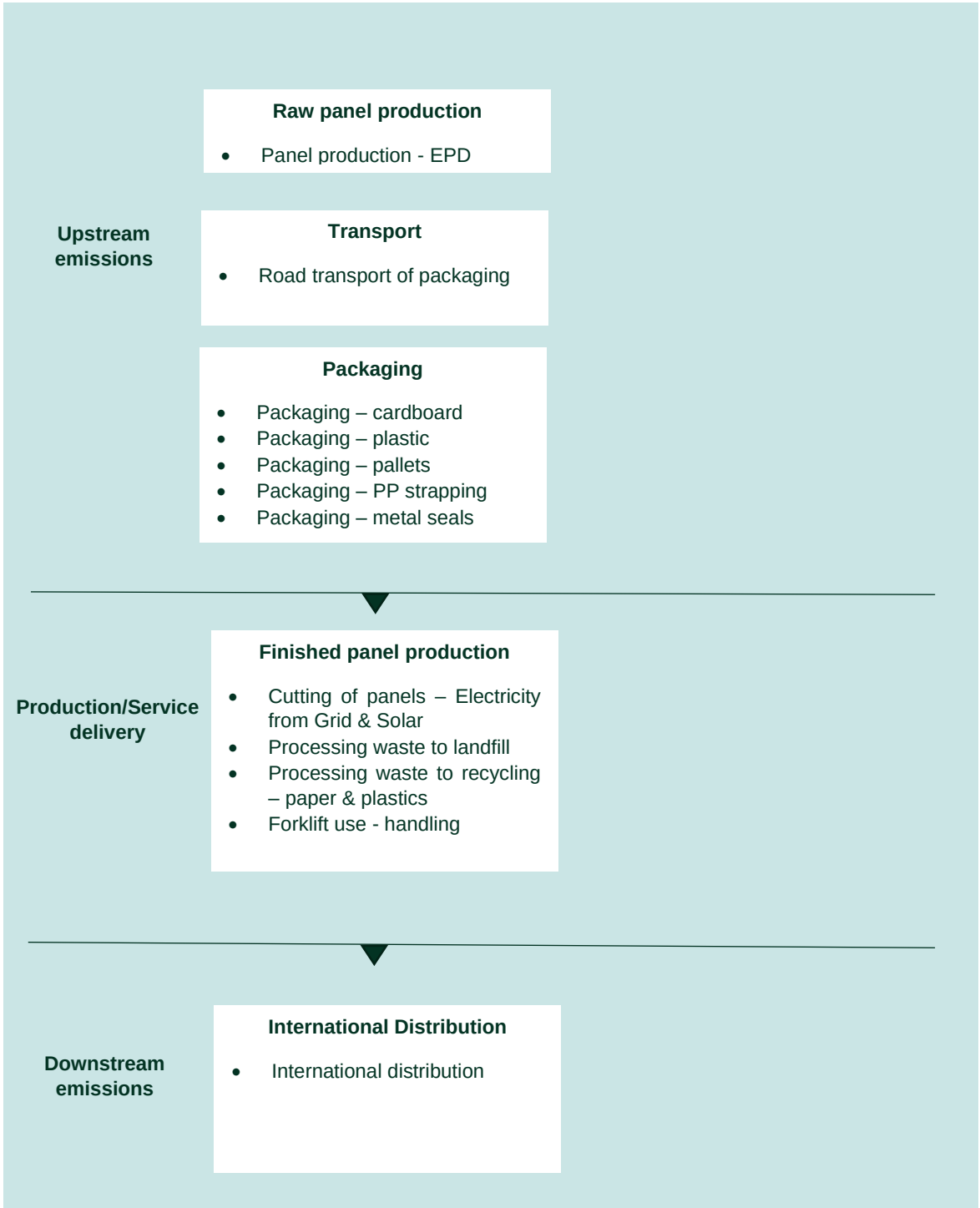
Outside emission boundary

Non-attributable

Organisational overhead

Product process diagram

Cradle-to-gate + Distribution



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Going beyond waste reduction, recycling and recycled content, Woven Image understands the importance of valuing and respecting our planet and its resources, and we are on a journey to reduce the environmental and social impacts of our operations and product. We are unequivocally committed to playing our role in meeting the 1.5°C Climate Ambition and a net-zero carbon economy by 2050 through three pillars of action – product stewardship, climate leadership and social responsibility. These pillars represent a coherent and meaningful strategy to plan, act and deliver internally and externally.

Product Stewardship starts with good design and systems-wide thinking. The sustainable application of materials, products and services is a key priority at Woven Image. This means the need to take a greater responsibility for our products both upstream and downstream of our core business activities. It is because of this commitment and our ongoing attention to product life-cycle management, we pioneered the production of high-performance acoustic finishes and textiles using recycled materials, predominately post-consumer recycled PET.

Our circular approach to design and manufacturing is aligned with the latest policies and programs emerging from global and national governments. With over 70% of our range manufactured from a minimum 60% post-consumer recycled content, we are proving that post-consumer plastic waste can be successfully transformed into value-added resources to create products that meet and exceed growing market demand. Since 2004 we have diverted 6024 tonnes of PET plastic from global waterways and landfills. Our work in maximising resource productivity by using materials smartly is well established, yet we recognise that there is always scope to achieve more by creating supply chain loops that are regenerative and restorative.

We acknowledge the significant harm the industrialised world has caused the planet but recognise that there is still time to prevent the absolute worst climate situation. Reducing our scope 3 emissions and in particular those from raw material sourcing is important to our decarbonisation plans.

We are committed to removing all fossil fuel derived virgin synthetic ingredients from our product portfolio and transitioning to 100% recycled and/or biobased alternatives by 2030.

Woven Image is focused on continuous environmental improvement and decarbonisation through minimising our environmental impacts and promoting sustainability. Since 2007 Woven Image has collected scope 1 and 2 operational emissions impact for our Brookvale based administrative and distribution headquarters and more recently our regional manufacturing hub in regional NSW has enabled year on year improvement to our products and services. Woven Image recognises its legal and ethical responsibility to operate these activities with minimal adverse effects on the environment. We have identified the need to update our EMS and extend our impact data collection to our global operations including scope 3 emissions mapping and measurement and are working with Edge Environment to quantify our global operational carbon baseline for FY21-22.

In 2021 we set the following target which will be revised upon completion of our global operation carbon baseline measurement for FY21-22.

By 2030 we will reduce our scope 1 & 2 GHG Emissions by 50% from a 2018 base year and continue to measure and reduce our scope 3 emissions whilst maintaining a positive social impact.

In 2017 we undertook to offsetting these operational emissions by partnering with Greenfleet to support regenerative carbon removal projects. We understand that on its own, carbon offsetting doesn't provide an answer to the climate crisis, but it performs a substantial role in the general approach to carbon management. To date we have donated over $48,000 to offset 3821 tonnes of CO_2-eq and have enabled native, biodiverse revegetation projects in Australia like The Meadow, located in NSW about an hour and a half southwest of Port Macquarie.

In February 2018 Woven Image established the first phase of a value-add production facility in regional NSW with the fundamental goal of establishing a closed loop facility to manufacture third generation recycled PET wall and ceiling finishes. Designing for resiliency, adaptability, disassembly, reuse and shared consumption, our Design studio are continually innovating to inspire and delight in support of our zero-waste aspiration.

By 2030 we will be a zero-waste operation.

In December 2019, a 65kW solar system went live on site supplying renewable clean energy for our manufacturing. This system was expanded with the addition a 18.9kW solar array expansion in October 2021 to support our growing production. On average site 1 of our regional manufacturing hub produces 36.6MWh per quarter and provides 43% of our total energy needs from renewable sources.

n 21-22 infrastructure for the second phase of our production facility in regional NSW, site 2 was completed. Power infrastructure upgrades commenced in 2022 and a new 99.9kW solar array installation was completed in December 2022.

We are dedicated to further investment in renewable energy infrastructure at our operating sites and the procurement of 100% green energy by 2025 where it is not possible to generate our own.

Focusing on good growth, Woven Image will evolve our people, platforms and business processes to support the planned 70% growth of global business by 2027. We are committed to fostering a culture where our purpose and recognition of unintended costs and harmful consequences frame the design and procurement decisions we make.

5.EMISSIONS SUMMARY

Emissions over time

Not applicable for initial applications.

Significant changes in emissions

No significant changes in emissions occurred.

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

Not applicable

Emissions summary

Stage	Projected tCO2-e	True-Up tCO2-e
EchoPanel® Plain 7mm (from EPD)	61.03	41.58
EchoPanel® Plain 12mm (from EPD)	2476.30	2410.10
EchoPanel® Plain 24mm (from EPD)	593.63	689.01
EchoPanel Plain® 12mm for Precision Cut (from EPD)	341.90	335.96
EchoPanel Plain® 24mm for Precision Cut (from EPD)	29.69	24.02
Road transport of packaging	0.04	0.03
Packaging – plastic	0.67	0.66
Packaging – pallets	-0.98	0.30
Packaging – cardboard	1.06	1.04
Packaging – PP strapping	0.13	0.13
Packaging – metal seals	0.03	0.03
Cutting of panels - Electricity -Grid	15.77	14.65
Cutting of panels - Electricity - Solar	2.09	1.94
Processing waste to landfill	6.80	6.69
Processing waste to recycling - mixed plastics	11.56	11.14
Processing waste to recycling - paper	1.62	1.59
0.2% uplift on Electricity for forklift use during handling	0.04	0.03
International distribution	43.53	39.17
Total	**3584.91**	**3578.08**

A 0.2% uplift factor on the processing electricity emissions has been used to account for forklift use during handling.

The number of functional units sold in 2023 was 3,903 less than projected, this led to a reduction of 6 tCO2-e of emitted emissions.

Emissions intensity per functional unit	**0.00891**	**0.0090**
Emissions intensity per functional unit including uplift factors	**0.00891**	**0.0090**
Number of functional units covered by the certification	**402518**	**398615**
Total emissions (tCO_2-e) to be offset	**3584.91**	**3578.08**

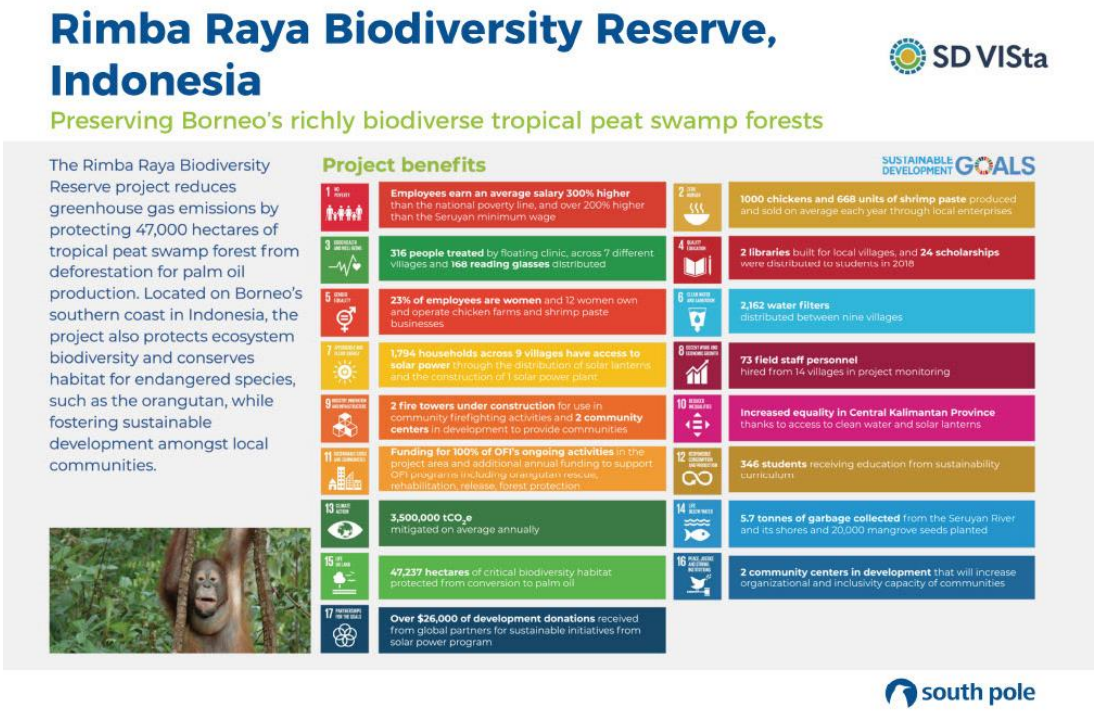
6.CARBON OFFSETS

Eligible offsets retirement summary

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	3579	100%

Project description	Type of offset units	Registry	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 (%)
Rimba Raya	VCU-CCBS	VERRA	03.04.2023	9416-96513087-96513586-VCS-VCU-263-VER-ID-14-674-01012016-31122016-1	2016	-	500	0		500	14%
Dempsey Ridge Wind Project	VCU	VERRA	03.04.2023	10840-251079864-251080613-VCS-VCU-1590-VER-US-1-780-01012020-31122020-0	2020	-	750	0		750	21%
SCG Biomass	VCU	VERRA	03.04.2023	10412-212129406-212131405-VCS-VCU-842-VER-TH-4-403-01012014-31122014-0	2014	-	2000	0	171	1829	51%
Mount Sandy Conservation Project and Hunan Landfill Gas Power	ABU +	VERRA	03.04.2023	49306 - 49805	2019	500					14%
	VCU		03.04.2023	14991-637142928-637143427-VCS-VCU-1310-VER-CN-13-2299-01012021-31122021-0	2021		500	0		500	
Total offsets retired this report and used in this report										3579	
Total offsets retired this report and banked for future reports									171		

Co-benefits


Rimba Raya Biodiversity Reserve, Indonesia
SD VISta
Preserving Borneo's richly biodiverse tropical peat swamp forests
The Rimba Raya Biodiversity Reserve project reduces greenhouse gas emissions by protecting 47,000 hectares of tropical peat swamp forest from deforestation for palm oil production. Located on Borneo's southern coast in Indonesia, the project also protects ecosystem biodiversity and conserves habitat for endangered species, such as the orangutan, while fostering sustainable development amongst local communities.
Project benefits
SUSTAINABLE DEVELOPMENT GOALS
Employees earn an average salary 300% higher than the national poverty line, and over 200% higher than the Seruyan minimum wage
1000 chickens and 668 units of shrimp paste produced and sold on average each year through local enterprises
316 people treated by floating clinic, across 7 different villages and 168 reading glasses distributed
2 libraries built for local villages, and 24 scholarships were distributed to students in 2018
23% of employees are women and 12 women own and operate chicken farms and shrimp paste businesses
2,162 water filters distributed between nine villages
1,794 households across 9 villages have access to solar power through the distribution of solar lanterns and the construction of 1 solar power plant
73 field staff personnel hired from 14 villages in project monitoring
2 fire towers under construction for use in community firefighting activities and 2 community centers in development to provide communities
Increased equality in Central Kalimantan Province thanks to access to clean water and solar lanterns
Funding for 100% of OFI's ongoing activities in the project area and additional annual funding to support OFI programs including orangutan rescue, rehabilitation, release, forest protection
346 students receiving education from sustainability curriculum
3,500,000 tCO2e mitigated on average annually
5.7 tonnes of garbage collected from the Seruyan River and its shores and 20,000 mangrove seeds planted
47,237 hectares of critical biodiversity habitat protected from conversion to palm oil
2 community centers in development that will increase organizational and inclusivity capacity of communities
Over $26,000 of development donations received from global partners for sustainable initiatives from solar power program
south pole

Dempsey Ridge Wind, USA

Powering the United States' transition toward a low-carbon economy

The Dempsey Ridge Wind project, located in XXX, involves the installation and operation of 66 powerful turbines on approximately 7,500 acres of agricultural and grazing land. The project delivers power into the Southwest Power Pool (SPP) Regional Transmission Organization (RTO), displacing the need for fossil fuel generated energy to be sent to the grid. From a socio-economic perspective, the project has huge benefits creating a significant number of employment opportunities for local workers and boosting the United States transition towards green energy.

Project benefits

SUSTAINABLE DEVELOPMENT GOALS

- **483,000 MWh**
  of clean renewable energy generated on average per year
- **150 temporary and 13 full-time jobs**
  created & maintained for local workers
- **312,000 tCO_2e**
  mitigated on average per year

south pole

Siam Cement Group Biomass to Energy, Thailand

Making the Thai cement sector more sustainable

By shifting to renewable biomass instead of fossil fuels, five Thai cement manufacturing plants can substantially reduce their carbon emissions – leading to environmental and socio-economic benefits for surrounding communities.

Project benefits

SUSTAINABLE DEVELOPMENT GOALS

- **100 people**
  per day are treated in mobile health clinics, providing valuable access to healthcare for communities
- **68,445 check dams**
  built to sustainably improve water sources
- **610,230 tCO_2e mitigated**
  on average annually, by providing an alternative to the burning of fossil fuels
- **9,000 hectares of eucalyptus**
  forest planted, improving soil quality and biodiversity in nearby forests

south pole

Mount Sandy Conservation, Australia

Protecting wetlands and woodlands in South Australia's Coorong

Mount Sandy brings together indigenous and non-indigenous communities of Australia by promoting traditional land management for biodiversity conservation. This project protects a rare pocket of wetlands and woodlands between the Coorong National Park and Lake Albert. As one of the last remaining areas of native vegetation in the region, the land forms a strategic wildlife corridor and is of great significance to the Ngarrindjeri people, the indigenous local nation.

Project benefits

SUSTAINABLE DEVELOPMENT GOALS

- **Gold Standard carbon credits** stapled to each government accredited Australian Biodiversity Unit purchased from the Mount Sandy project
- **5 job opportunities** from the local indigenous Raukkan community
- **200 hectares of land** protected from clearing and degradation, protection native species of flora and fauna
- **A partnership between indigenous and non-indigenous communities** to generate verified biodiversity credits

south pole

Hunan Landfill Gas Recovery, China

Reducing the environmental impact of landfill gas

Meeting China's ever growing demand for electricity and goods is becoming a growing environmental and logistical challenge. And with this, growing waste streams and disposal. This project works to address both these issues by capturing potent methane emissions released from the Hunan landfill site and converts it into green electricity.

Expected project benefits

SUSTAINABLE DEVELOPMENT GOALS

- **21,000 MWh** of electricity generated on average per year from the captured landfill gas
- **12 Permanent jobs** For management, operation and maintenance of the power plant
- **Environmentally sound waste management** to reduce the risk of contaminating the surrounding soil and water sources
- **107,000 tCO_2e** mitigated on average annually

south pole

Climate Active

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

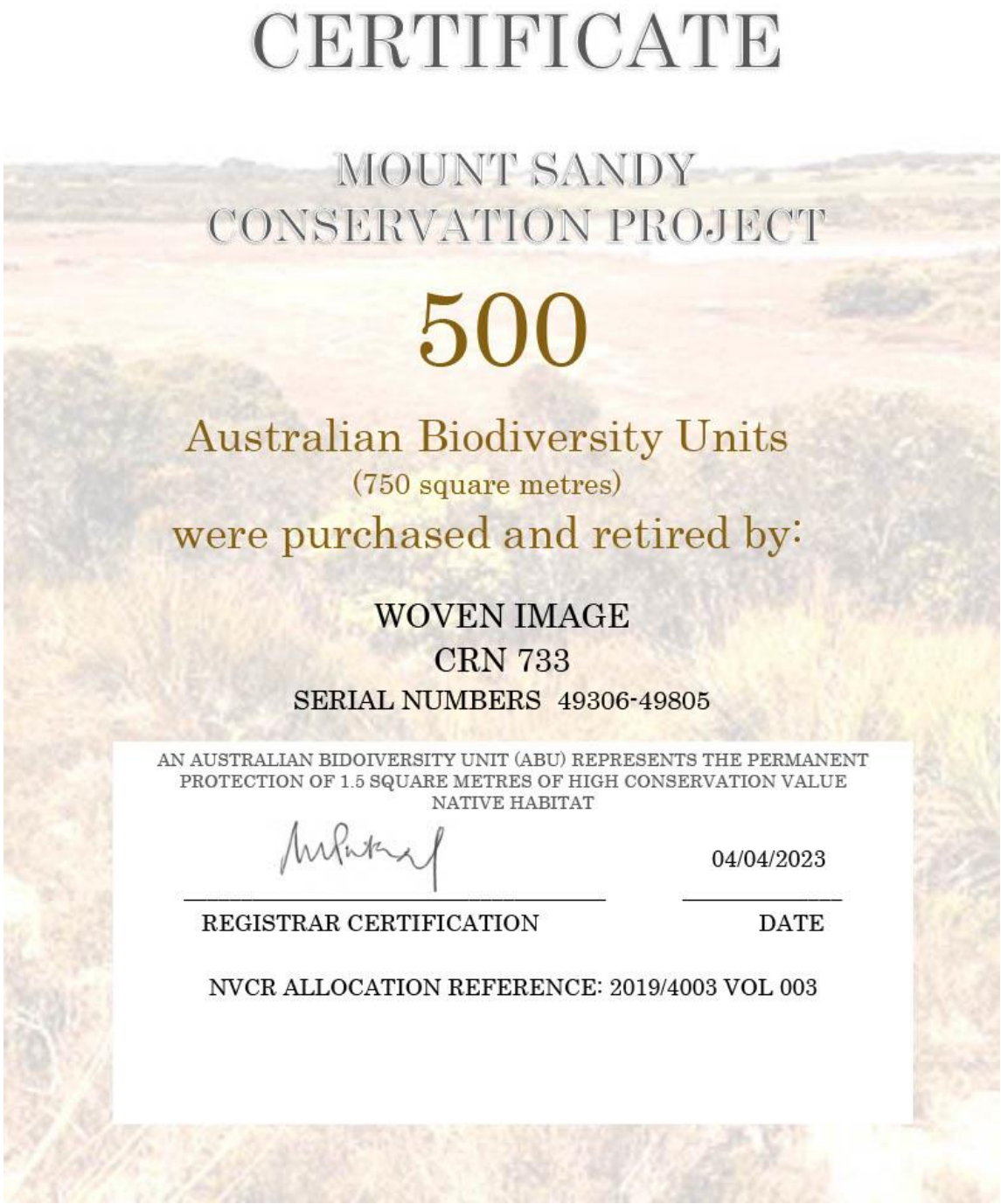
The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

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

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

APPENDIX A: ADDITIONAL INFORMATION



CERTIFICATE

MOUNT SANDY
CONSERVATION PROJECT

500

Australian Biodiversity Units
(750 square metres)
were purchased and retired by:

WOVEN IMAGE
CRN 733
SERIAL NUMBERS 49306-49805

AN AUSTRALIAN BIDOIVERSITY UNIT (ABU) REPRESENTS THE PERMANENT PROTECTION OF 1.5 SQUARE METRES OF HIGH CONSERVATION VALUE NATIVE HABITAT

04/04/2023

REGISTRAR CERTIFICATION DATE

NVCR ALLOCATION REFERENCE: 2019/4003 VOL 003

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	11,204	0	34%
Total non-grid electricity	**11,204**	**0**	**34%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	4,021	0	12%
Residual electricity	17,365	16,584	0%
Total renewable electricity (grid + non grid)	**15,224**	**0**	**47%**
Total grid electricity	**21,386**	**16,584**	**12%**
Total electricity (grid + non grid)	**32,589**	**16,584**	**47%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**17,365**	**15,584**	
Scope 2	15,335	14,645	
Scope 3 (includes T&D emissions from consumption under operational control)	2,030	1,938	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**46.72%**
Mandatory	**12.24%**
Voluntary	**0.00%**
Behind the meter	**34.38%**
Residual scope 2 emissions (t CO2-e)	**14.65**
Residual scope 3 emissions (t CO2-e)	**1.94**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**14.65**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.94**
Total emissions liability (t CO2-e)	**16.58**

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)**
ACT	0	0	0	0	0	0
NSW	21,386	21,386	15,612	1,283	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
Grid electricity (scope 2 and 3)	**21,386**	**21,386**	**15,612**	**1,283**	**0**	**0**
ACT	0	0	0	0		
NSW	11,204	11,204	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		
Non-grid electricity (behind the meter)	**11,204**	**11,204**	**0**	**0**		
Total electricity (grid + non grid)	**32,589**					

Residual scope 2 emissions (t CO2-e)	**15.61**
Residual scope 3 emissions (t CO2-e)	**1.28**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**15.61**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.28**
Total emissions liability (t CO2-e)	**16.89**

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
Forklift emissions	Immaterial

Excluded emission sources

N/A

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 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
Organisational overhead	Y	N	N	N	N	**Size:** Considered applicable as organisational operations contribute a considerable amount to overall emissions. **Influence:** Considered not applicable as there is no direct influence to the product/ **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, are unlikely to consider this a relevant source of emissions for our product/service. **Outsourcing:** Does not apply here.

An Australian Government Initiative

Climate Active