

PUBLIC DISCLOSURE STATEMENT

THE TRUSTEE FOR BOROKO TRUST (TRADING AS YARRA VALLEY CHERRIES)

PRODUCT CERTIFICATION FY2022-23

Australian Government

Climate Active Public Disclosure Statement







The Trustee for Boroko Trust (trading as Yarra Valley Cherries)
Financial year 1 July 2022 – 30 June 2023 Arrears report
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. Signature here Name of signatory Position of signatory Date 02/10/24 Manging Director
FA Tac



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Version: August 2023



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	220 tCO ₂ -e
THE OFFSETS USED	33% ACCUs, 67% VCUs
RENEWABLE ELECTRICITY	53.23%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	4 October 2022 Pangolin Associates Next technical assessment due: FY 2025

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year 2023, from 1 July 2022 to 30 June 2023. The carbon neutral certification applies to one tonne cherry of The Trustee for Boroko Trust (ABN 81 699 386 044), trading as Yarra Valley Cherries, for the purpose of carbon neutral product certification.

This is a child certification of Yarra Valley Cherry Organisation certification, the emission boundary is 100% shared between the organisation and product certifications.

Product description

The product under this certification is full coverage and measured using a cradle to gate approach. The functional unit for this certification is one tonne of cherries produced, packed, and distributed until the point of the gate (Yarra Valley Cherry Farm). Cherries are picked up by the clients from the farm and sold across all Australia. Hence it was difficult to track the downstream supply chain, therefore, cradle-to-gate approach has been applied.



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

Accommodation and facilities

Cleaning and chemicals

Climate Active carbon neutral products and services

Construction Materials and Services

Electricity

Horticulture and agriculture

ICT services and equipment

Machinery and vehicles

Postage, courier and freight

Products

Professional services

Refrigerants

Stationary energy (liquid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Office equipment and supplies

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Non-attributable

Cherry transport (customer to home) and consumption



Product process diagram

This is a cradle-to-gate boundary.

Cherries are picked up by the clients from the farm and sold across all Australia. Hence it was difficult to track the downstream supply chain, therefore, cradle-to-gate approach has been applied.

Embodied emissions from material acquisition and transport for cherry growing

Fungicides, Herbicides, Fertilisers, Pesticides/insecticides, Other chemical inputs for crop growth/management

Packaging (Recycled punnets Cardboard boxes)

Plant nurseries

Agricultural machinery and parts, Agricultural tractors, Cars,

Forklifts

Irrigation equipment

Structural metal products

Freight

Upstream emissions

Production/Service

delivery

Cherry farming

- Stationary & Transport fuels
- Emissions from fertilisers application
- Labour services
- Equipment hire
- Equipment repairing

Business Operations

- Hotels
- Cleaning & Detergent
- Climate Active carbon neutral products and services
- Non-building repair
- Electricity
- Food and beverage services
- Office equipment & supplies
- Clothing & General products and merchandise
- Refrigerants
- Business Flights
- Transport fuels (Diesel, Petrol, LPG)
- Employee Commute & Taxi
- Accounting services
- Advertising services
- Banking
- Education
- Entertainment
- Insurance
- Security services
- Computer and electrical components, hardware and accessories
- Computer and technical services
- Telecommunications
- Masta (Landfill & Pacycling)

Downstream emissions

Excluded non-attributable emission sources

Cherry transport (customer to home) and consumption



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Yarra Valley Cherry commits to reduce their Greenhouse Gas emissions intensity by 15 % by 2030 from a 2022 baseline. This will include the following actions.

Scope 2 Emissions

Scope 2 emissions will be reduced by – 15% of the total emissions come from the electricity usage
through the grid. Yarra Valley Cherries has set a plan to install on-site solar panels and purchase
Greenpower from the grid. This transition will take place gradually over the next 5 years and reduce the
emissions intensity.

Scope 3 Emissions

Scope 3 emissions will be reduced by: switching to organic fertilisers, herbicides, pesticides, fungicides
and growth inhibitors wherever and whenever possible. Scope 3 emissions coming from these materials is
currently 24%. Switching to organic products from inorganic has less scope 3 GHG emissions. Yarra
Valley will slowly transition this action depending on the requirements for the cherry plant and the soil.

Emissions reduction actions

- 1. Installation of 15 KW Solar Array
- 2. Purchase of one electric forklift to replace the gas powered forklift.
- 3. Purchase of green power from the grid through Red Energy.
- 4. More attention paid to sourcing fertilises, herbicides, pesticides, fungicides and growth inhibitors with lower carbon emissions.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year					
		Total tCO ₂ -e	Emissions intensity of the functional unit		
Base year/year 1:	2021–22	307.08	6.6 tCO ₂ -e		
Year 2:	2022–23	219.46	2.07 tCO ₂ -e		

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Nitrogen based fertilisers	14.6	29.0	Increased cherry production

Use of Climate Active carbon neutral products and services

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting Services



Emissions summary

Stage / Attributable Process / Source	tCO ₂ -e				
Accommodation and facilities					
Cleaning and chemicals					
Climate Active carbon neutral products and services	0.00				
Construction Materials and Services	16.25				
Electricity	21.60				
Horticulture and agriculture Fungicides Herbicides N2O from Applied Fertiliser Nitrogen & Non-Nitrogen based fertilisers Other chemical inputs for crop growth/management Packaging Pest control Pesticides/insecticides	90.23				
ICT services and equipment	1.28				
Machinery and vehicles Agricultural machinery and parts Equipment hire Equipment repairing Motor vehicle repairs and maintenance	7.72				
Postage, courier and freight	1.65				
Products	2.22				
Professional services	23.04				
Refrigerants	16.73				
Stationary energy (liquid fuels)	19.57				
Transport (air)	0.96				
Transport (land and sea)	11.32				
Waste	1.63				
Water	4.18				
Office equipment and supplies	0.55				



Total emissions 219.46

Emissions intensity per functional unit (including any uplifts required)	2.07 tCO ₂ -e/tonne cherry
Number of functional units to be offset (certified)	106.16 tonne cherry
Total emissions to be offset (certified)	219.46 tCO ₂ -e



6.CARBON OFFSETS

Offsets retirement approach

This certification is a 100% overlap with Yarra Valley Cherries's Organisation certification, and the offset retirement details have been included in the Organisation PDS. Please refer to Organisation PDS for more details.



Eligible offsets retirement summary

This certification is a 100% overlap with Yarra Valley Cherries's Organisation certification, and the offset retirement details have been included in the Organisation PDS. Please refer to Organisation PDS for more details



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A



APPENDIX A: ADDITIONAL INFORMATION

N/A.



APPENDIX B: ELECTRICITY SUMMARY

For Product certifications it is optional to use the Climate Active electricity calculator. This certification is a 100% overlap with Yarra Valley Cherries's Organisation certification, and the electricity details have been included in the Organisation PDS.



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 <u>one</u> 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. <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 em	ission sources	Justification reason	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (no actual data).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (no projected data).
- 3. An estimation determines the emissions from the process to be **immaterial**).

	No actual data	No projected data	Immaterial
N/A			

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.

- <u>Size</u> The emissions from a particular source are likely to be large relative to other attributable emissions.
- Influence The responsible entity could influence emissions reduction from a particular source.
- <u>Risk</u> The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> The emissions from a particular source are deemed relevant by key stakeholders.
- 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
Cherry transport (customer to home) and consumption	N	N	N	N	N	Cherries are picked up by clients from the farm, making it difficult to track the downstream supply chain. As a result, cherry transport from the customer to home has not been quantified, and a cradle-to-gate approach has been applied.





