

PUBLIC DISCLOSURE STATEMENT

MADE BY FRESSKO

ORGANISATION CERTIFICATION FY2023-24

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	The Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust, trading as 'made by Fressko'
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 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. LUCAS CIANCARELLI
	Lucas Ciancarelli Director 30/10/2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	394 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.72%
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
TECHNICAL ASSESSMENT	Not applicable

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2. CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the Australian business operations of "The Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust", Trading as 'made by Fressko' ABN 44 112 649 438. This certification does not include the products.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

Made by Fressko is a small organisation that designs and supplies sustainable drinkware products. The business operates from Victoria and has retail partner outlets across the globe.

The organisation structure is managed by the Trustee for E Atme Family Trust & The Trustee for L Ciancarelli Family Trust, and trades as 'made by Fressko' ABN 44 112 649 438.

The business is rapidly growing and now operates from a new warehouse and offices at our offices at Unit 10, 3b Newlands Rd, Reservoir VIC 3073 where it has been for this period.

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There are no subsidiaries / child companies included within this certification.

Website https://au.madebyfressko.com/

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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 Stationary energy and fuels Electricity Accommodation Carbon neutral products and services Cleaning and chemicals Construction materials Food ICT services and equipment Machinery and vehicles Professional services Office equipment and supplies Postage, courier and freight Products Refrigerants Transport (air) Transport (land and sea) Waste Working from home

Non-quantified

Water

Outside emission boundary

Excluded

Products sold

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Made by Fressko commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 10% by 2025, and 20% by 2030 based on the 2022 base year. As 'made by Fressko' is a rapidly growing business, so to provide an accurate reflection or our progress, we are measuring against our base year of FY 2022 using key performance indicator (KPI) of emissions / turnover (\$m).

FY22 - emissions / \$m turnover = 40.41

FY23 - emissions / \$m turnover = 30.17

FY24 - emissions / \$m turnover = 59.27 (increase due to move to new larger premises and fitout)

We aim to further reduce emissions through the following actions and continuing to look for opportunities to reduce emissions further over the next 5 years.

Due Date	Emission Source	Emission reduction measure	Scope	Status
30 June 2025	Energy	Investigate potential for 100% Green Power through embedded network provider.	2&3	In Progress
30 June 2025	Waste	Identify further opportunities to reduce waste to landfill by 25%	3	In Progress
June 2025	Air Transport	Carbon offset all air transport with certified carbon neutral providers	3	In Progress
June 2026	Freight	Investigate further options to reduce emissions from freight	3	Planned
June 2026	ICT	Investigate options to transition to carbon neutral certified providers	3	Planned
June 2028	Travel	Encourage low emission forms of transport for staff commute & travel	3	Planned
June 2030	Fuel	Investigate hybrid and electric vehicle options	1&3	Planned

Emissions reduction actions

Completed	Emission Source	Emission reduction measure	Scope	Status
2024	Fuel	Purchased electric forklift to reduce fuel	1	Done
2024	Paper	Purchasing Opal Certified Carbon Neutral Paper	3	Done
2024	All	Established sustainability policies	All	Done
2023	Energy	Purchasing 25% renewable energy	2&3	Done

5.EMISSIONS SUMMARY

Emissions over time

The business has experienced significant growth over the past two years and this period has moved to a larger premises which required a major fit out. This has resulted in emissions being significantly higher than usual for this financial year.

Emissions since base year						
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)			
Base year:	2021-2022	140.504	147.529			
Year 1:	2022-2023	144.970	152.220			
Year 2	2023-2024	374.640	393.372			

Significant changes in emissions

Significant changes in emissions							
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change				
Postal services	0.00	39.69	Improved and increased data collection / separation - Freight/couriers				
Forwarding agencies	0.00	44.75	Improved data collection / separation				

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

N/A

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a marketbased approach.

Emission category	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	0.38	0.38
Cleaning and chemicals	0.00	0.00	0.87	0.87
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	24.08	2.97	27.05
Food	0.00	0.00	4.81	4.81
ICT services and equipment	0.00	0.00	27.61	27.61
Machinery and vehicles	0.00	0.00	1.12	1.12
Office equipment and supplies	0.00	0.00	15.54	15.54
Postage, courier and freight	0.00	0.00	67.33	67.33
Products	0.00	0.00	0.13	0.13
Professional services	0.00	0.00	178.78	178.78
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	2.27	0.00	0.18	2.44
Transport (air)	0.00	0.00	15.81	15.81
Transport (land and sea)	7.14	0.00	9.05	16.19
Waste	0.00	0.00	14.27	14.27
Working from home	0.00	0.00	2.29	2.29
Grand Total	9.40	24.08	341.16	374.64

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
Mandatory 5% uplift for small organisations	18.73
Total of all uplift factors (tCO ₂ -e)	18.73
Total emissions footprint to offset (tCO ₂ -e) (total emissions from summary table + total of all uplift factors)	393.37

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	394	100%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Renewable Wind Power Project by Axis Wind Farms (Rayalaseema) Pvt. Ltd	VCU	Verra Registry	24/10/2024	<u>13119-</u> <u>472097508-</u> <u>472097901-</u> <u>VCS-VCU-1491-</u> <u>VER-IN-1-2052-</u> <u>01072021-</u> <u>31122021-0</u>	2021	394	0	0	394	100.00%

Co-benefits

Renewable Energy AXIS Wind Farms, India

Making positive social, environmental and economic change.

carbon**neutral**

Generating clean electricity by utilising wind energy in the Anantapur district of Andhra Pradesh in India.

Renewable Energy Project

The main purpose of this project activity is to generate a clean form of electricity through a renewable wind energy source. This project involves installation of 105 MW wind project in Anantapur district of Andhra Pradesh.

Over the 10 years of first crediting period, the project was developed to replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 198,183 tCO2e per year, thereon displacing 211,554 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel based power plant. The scenario existing prior to the implementation of the project activity, is electricity delivered to the grid by the project activity that would have otherwise been generated by the operation of grid-connected power plants.

The Project received all the necessary approvals for development and commissioning for the proposed project from the respective state government and is in compliance to the local laws and regulations.



PROJECT KEY FACTS

Туре:	Wind power
Location:	Anantapur district, Andhra Pradeshin state, India
Emissions Reduction:	1,981,830 tonnes of CO ₂ -e over ten year crediting period of the project
Standard:	VCS-VCU
Vintage:	2021
Certification:	Verra Verified Carbon Standard



PROJECT OBJECTIVES

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- SOCIAL WELLBEING The project helped to generate employment opportunities during the construction and operation phases. The project activity then lead to development in infrastructure in the region such as development of roads and also promotes business with improved power generation.
- ECONOMIC WELLBEING
 The project is a clean technology
 investment in the region, which
 would not have been taken place in
 the absence of the VCS benefits the
 project activity also helps to reduce
 the demand supply gap in the state.
- ENVIRONMENTAL WELLBEING As wind is a renewable source of energy, it reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emissions the Project activity, it also helps in avoiding significant amount of GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities.
- TECHNOLOGICAL WELLBEING
 The successful operation of project
 activity would lead to promotion of
 wind based power generation and
 encourages other entrepreneurs to
 participate in similar projects.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Made by Fressko are committed to reducing single use plastics, to date we have updated our shipping boxes, packaging and tape to be plastic free and 100% recyclable. We continue to look for ways to reduce further.

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)	Emissi ons (kg CO ₂ -e)	Renewable Percentage of 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 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)	6,847	0	19%		
Residual electricity	29,728	27,053	0%		
Total renewable electricity (grid + non grid)	6,847	0	19%		
Total grid electricity	36,575	27,053	19%		
Total electricity (grid + non grid)	36,575	27,053	19%		
Percentage of residual electricity consumption under operational control	100%				
Residual electricity consumption under operational control	29,728	27,053			
Scope 2	26,461	24,080			
Scope 3 (includes T&D emissions from consumption under operational control)	3,267	2,973			
Residual electricity consumption not under operational control	0	0			
Scope 3	0	0			

Total renewables (grid and non-grid)	18.72%
Mandatory	18.72%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	24.08
Residual scope 3 emissions (t CO ₂ -e)	2.97
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	24.08
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	2.97
Total emissions liability (t CO ₂ -e)	27.05
Figures may not sum due to rounding. Renewable percentage	

can be above 100%

Location Based Approach Summary

Location Based Approach	Activit y Data (kWh) total	Unde	r operationa	Not under operational control		
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emission s (kg CO ₂ -e)	Scope 3 Emission s (kg CO ₂ -e)	(kWh)	Scope 3 Emission s (kg CO ₂ - e)
VIC	36,575	36,575	28,894	2,560	0	0
Grid electricity (scope 2 and 3)	36,575	36,575	28,894	2,560	0	0
VIC Non-grid electricity (behind the meter)	0 0	0 0	0 0	0 0		
Total electricity (grid + non grid)	36,575					
Residual scope 2 emissions (t CO ₂ -e)	28.89					
Residual scope 3 emissions (t CO ₂ -e)	2.56					
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e) Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e)	28.89 2.56					
Total emissions liability (t CO ₂ -e)	31.45					

Operations in Climate Active buildings and precincts

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Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -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 building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.				

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from	Emissions
	Climate Active electricity	(kg CO₂-e)
	products (kWh)	
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These	e electricity emissions have bee	n offset by
another Climate Active member through their electricity product certification	on. This electricity consumption	is also
included in the market based and location based summary tables. Any ele	ctricity that has been sourced a	s renewahle
alectricity by the electricity product under the market based method is out	inad as such in the market base	ad aummania
electricity by the electricity product under the market based method is outli	ineu as such in the market base	eu 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. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> 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
Water	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.
- 5. **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	S i z e	l f l u e n c e	R i s k	Stakeholders	O u t s o u r c i n g	Justification
Products sold	Y	N	N	Ν	N	 Size: The emissions from products sold (inc manufacture) is likely to be large but is outside of the organisations control boundary. Influence: 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, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.





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