PUBLIC DISCLOSURE STATEMENT

BLUESCOPE STEEL LIMITED

ZINCALUME® STEEL
FY2023–24 (TRUE-UP)

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	BlueScope Steel Limited
REPORTING PERIOD	Financial year: 1 July 2023 – 30 June 2024 True-up
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.*  Philippa Stone Sustainability Manager, Australian Steel Markets 30 October 2024

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

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	0 tCO_2-e (no opt-in during the year)
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: BlueScope
TECHNICAL ASSESSMENT	Date: 9 February 2024 Name: Rob Rouwette Organisation: Start2see Pty Ltd Next technical assessment due: October 2026
THIRD PARTY VALIDATION	Not required – EPD Pathway used

Contents

2.CERTIFICATION INFORMATION

Description of product certification

This opt-in carbon neutral certification is for ZINCALUME® steel, manufactured by BlueScope in Australia at Base Metal Thicknesses (BMTs): 0.30, 0.35, 0.38, 0.40, 0.42, 0.48, 0.50, 0.55, 0.60, 0.70, 0.75, 0.95, 1.00, 1.15 and 1.20 mm. ZINCALUME® steel is typically formed into roofing and walling, garage doors, structural sections, or other general manufactured articles.

The carbon account is based on the Environmental Product Declaration (EPD) for ZINCALUME® stee v1.0 (published 30 May 2023)l. BlueScope's EPDs are expressions of our strong commitment to environmental transparency and reflect our focus on product stewardship and broader commitment to sustainability.

The ZINCALUME® steel EPD is published under the EPD Australasia Programme and is in accordance with ISO 14025 and EN 15804+A2. The EPD is available on the EPD Australasia website or steel.com.au.

The EPD covers cradle-to-grave life cycle stages, including cradle-to-gate (modules A1-A3), plus rollforming and end-of-life (modules C1-C4). Modules A4-A5 (construction process) and B1-B7 (use) have not been included due to the inability to predict how the material will be used following manufacture.

The carbon inventory for ZINCALUME® steel has been calculated based on the global warming potential (GWP-total) results of the EPD.

No product has been sold as part of the carbon neutral certification opt-in program between 1 July 2023 and 30 June 2024. There was limited time between the initial certification and the end of the reporting period to make this offer available to customers, and no orders were received by the end of FY24.

Description of business

ZINCALUME® steel is manufactured by BlueScope. In Australia, BlueScope specialises in flat steel products, including slab, hot rolled coil, cold rolled coil, plate and value-added metallic coated and painted steel solutions.

ZINCALUME® steel suits a wide range of building designs including a variety of commercial and industrial projects as well as rural sheds. It can also be used as an iconic design feature in residential applications.

ZINCALUME® steel consists of a low carbon[1] steel substrate that is coated with a metallic coating incorporating BlueScope's Activate® technology (hot dipped aluminium, zinc, and magnesium alloy AM125 coating) to provide enhanced corrosion resistance.

[1] The term 'low carbon steel' refers to the carbon content in the metal alloy (which is typically less than 0.3% carbon content), and not to the carbon dioxide (CO_2) emissions associated with the product.

The metallic coated base steel (G2N, G250, G300, G450, G500 or G550 strength grade) conforms to AS 1397:2021 Continuous hot-dip metallic coated steel sheet and strip - Coatings of zinc and zinc alloyed with aluminium and magnesium.

ZINCALUME® steel is manufactured by BlueScope in Australia, at facilities which are certified to ISO 14001. The steel in ZINCALUME® steel is manufactured at the Port Kembla Steelworks, a ResponsibleSteel™ certified site.

The ZINCALUME® steel carbon neutral certification:

- Is an opt-in programme. Carbon neutral products are available to BlueScope customers on an opt-in basis. The total carbon inventory to be offset will be assessed annually based on the quantity of carbon neutral certified product sold in the Financial Year.
- The functional unit is 1 flat square metre (1 m^2) of ZINCALUME® steel, at BMTs: 0.30, 0.35, 0.38, 0.40, 0.42, 0.48, 0.50, 0.55, 0.60, 0.70, 0.75, 0.95, 1.00, 1.15 and 1.20 mm (see ZINCALUME® steel EPD for more info);
- The scope of the certification is cradle-to-grave. It includes emissions from cradle-to-gate (modules A1-A3), plus rollforming and end-of-life (modules C1-C4). Modules A4-A5 (construction process) and B1-B7 (use) have not been included due to the inability to predict how the material will be used following manufacture. See Figure 1.

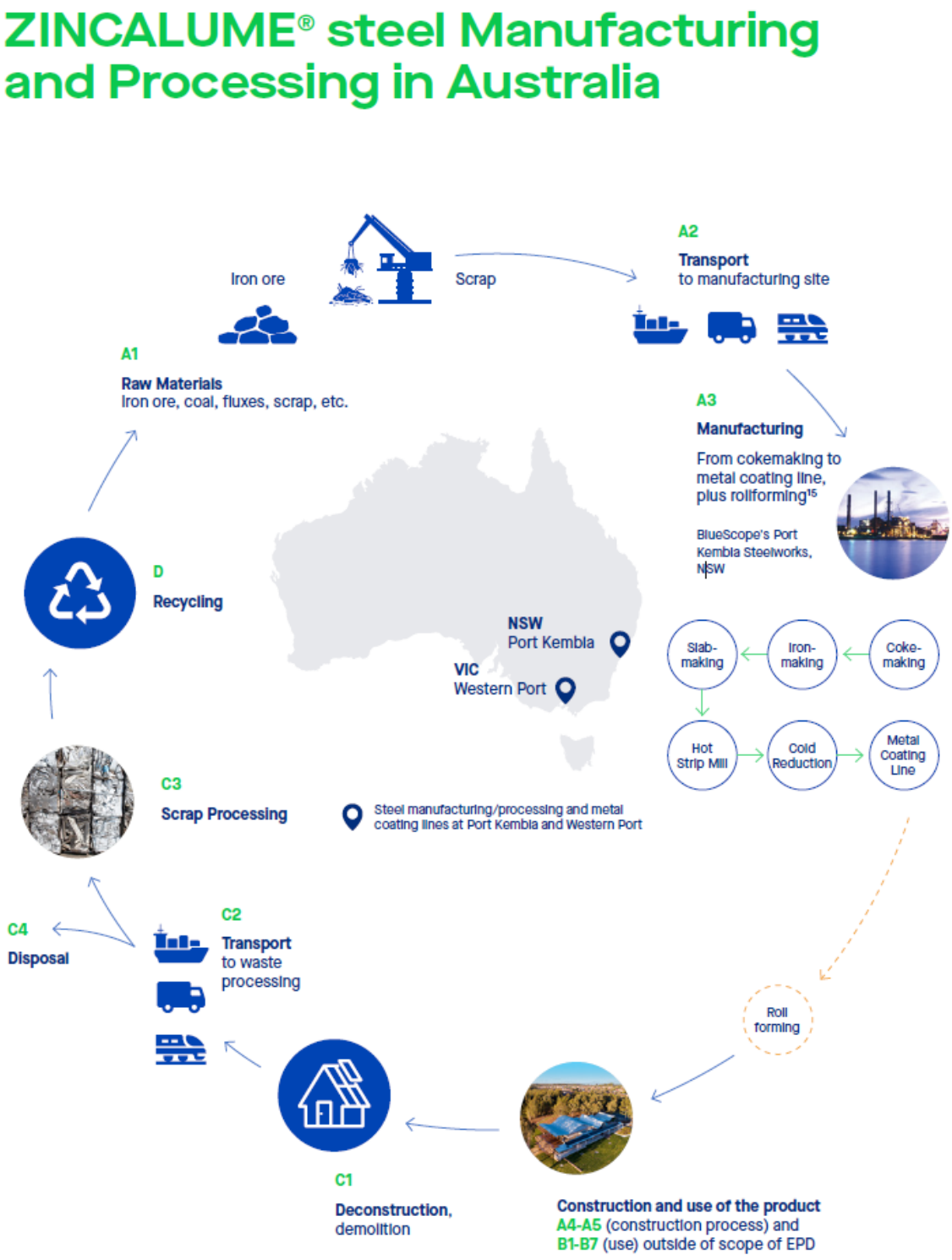


Figure 1 – ZINCALUME® steel manufacturing process and life cycle stages

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. Inputs knowingly excluded from the inventory are packaging materials for minor inputs such as lubricants, greases, etc., which are used in very small quantities. These exclusions are not expected to have significant impact. Further detail is available in 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

Raw materials: iron ore, coking coal, scrap, metal coating/alloys, packaging materials, etc.

Manufacturing operations (incl. downstream rollforming): electricity, fuels, lubricating oils and greases, water, wastewater treatment, waste disposal, air emissions, etc.

Transport: raw materials to BlueScope facilities, between BlueScope facilities and from BlueScope to rollformers and distributors.

End-of-life: demolition and disposal of product waste from installation and at the end of its useful life.

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Non-attributable

Personnel

Capital Goods

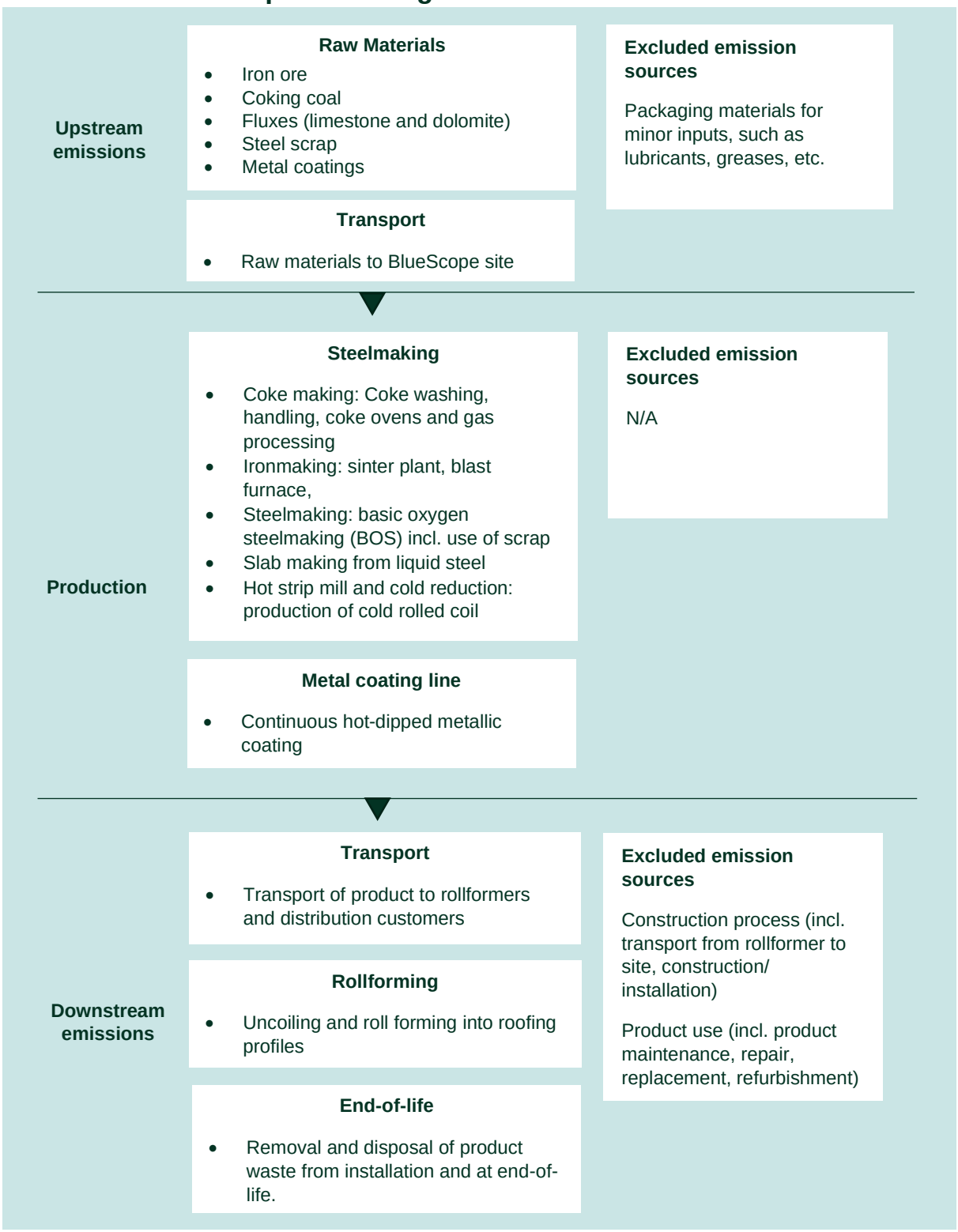
Outside Scope

Packaging materials for minor inputs, such as lubricants, greases, etc.

Construction process

Product use

Product / Service process diagram



Manufacturing Process

The steel in ZINCALUME® steel is made from raw and recycled materials using an 'integrated steelmaking' method. This involves the use of iron ore, coal, steel scrap, fluxes (limestone and dolomite) and alloying materials to produce steel slab via the major processes of sintering, coke making, Blast Furnace/Basic Oxygen Furnace (BF-BOF) steelmaking and continuous slab casting, prior to hot rolling into hot rolled coil steel. The hot rolled coil is then cold reduced. Cold reduction involves pickling (acid cleaning) the coil, followed by cold rolling, where the steel coil is compressed and elongated through rolls to reduce its thickness and increase the strength of the steel.

Following cold reduction, the coil moves through a continuous hot-dipped metal coating line. At the metal coating line the steel is annealed to the required strength, metallic coated for corrosion resistance, and then a chemical surface treatment and resin coating are applied to help protect the product through transportation, storage and downstream processing. The coil is then packaged ready for shipment to customers for processing. See *Figure 1 - ZINCALUME® steel manufacturing process and life cycle stages.*

Downstream processing

ZINCALUME® steel is supplied by BlueScope to downstream processors in coil form. These coils are uncoiled and formed into roofing and walling profiles, structural sections and other general manufactured articles. The finished products are delivered to construction sites for installation.

To provide indicative results for the final formed product up to the rollforming gate, data has been obtained from selected sites of several rollformers based in Australia, including Lysaght (all sites), Metroll (Perth, Albany and Bunbury sites) and Steeline (Hunter site). The indicative rollforming results represent an average of the data collected from the surveyed sites only[2]. These results may not be representative of the final formed product from any particular rollforming operation, company or site. Actual results will vary depending on a range of factors specific to the particular operations of the downstream processors.

End of life

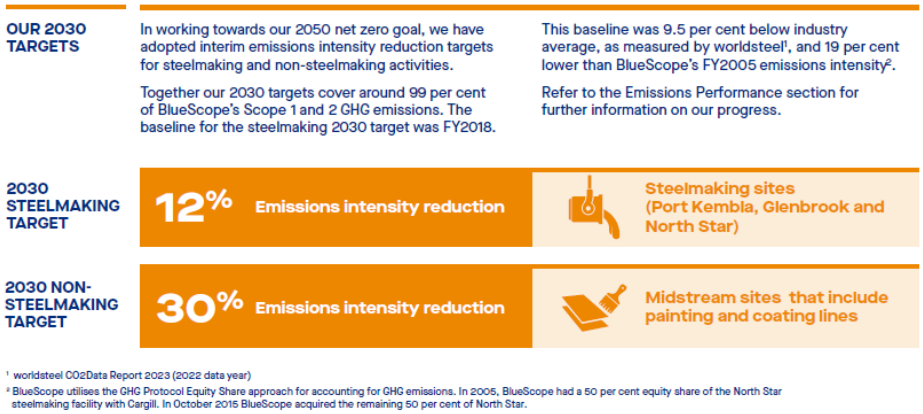
The emissions boundary for ZINCALUME® steel includes the end-of-life stages i.e., de-construction, demolition, transport, waste processing, and disposal.

[2] Results are based on rollforming data corresponding to a 12 month period, which varied by rollformer (ranging from July 2018 to June 2021). Some of this data has been obtained from third parties. BlueScope does not accept any responsibility for the accuracy, completeness or reliability of data provided by third parties.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

BlueScope understands the critical importance of taking action on climate change to our business and our stakeholders. It is crucial to our long-term success, and we have set medium-term targets and long-term goal to reduce GHG emissions intensity and absolute emissions, respectively, across our global operations.



Our goal is to pursue net zero Scope 1 and 2 GHG emissions across our global business by 2050 and is contingent on five key enablers:

Noting the complexity and uncertainty of transitioning the hard-to-abate steelmaking industry, we will continue to assess the appropriateness of our 2050 net zero goal, including its scope and timing, against developments across these enablers.

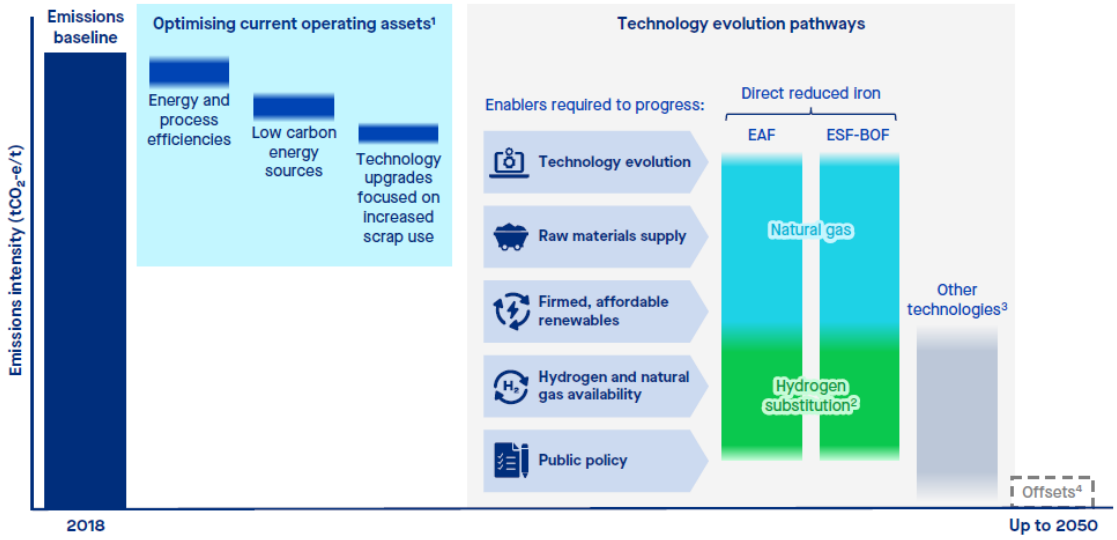
Our priority is direct abatement through initiatives to optimise existing assets, as well as pursuing new technology pathways. While we do not intend to rely on offsets as a primary means of decarbonisation, we recognise the potential contribution of offsets to cover future liabilities beyond our ability to directly abate, residual emissions and to meet customer demand ahead of feasible decarbonisation

BlueScope's Port Kembla Steelworks indicative steelmaking decarbonisation pathway

In Australia, BlueScope manufactures steel at our Port Kembla Steelworks in NSW. Port Kembla Steelworks is placed in the 'top 15% Blast Furnace-Basic Oxygen Furnace performers' (BF-BOF) for the emission intensity of blast furnace-based operations[3]. Since FY2013, the site's emission intensity has declined by 16 per cent to well below the global BF-BOF average of 2.22tCO2/tonne raw steel[4]. This is predominantly driven by a significant increase in scrap usage rates in the basic oxygen furnace, as well as higher operational volumes and improved process energy efficiencies.

At Port Kembla Steelworks, the principal raw materials for iron and steelmaking via the BF-BOF method are iron ore from the Pilbara and metallurgical coal from the Illawarra escarpment. The Steelworks' location provides excellent access to Australia's high quality metallurgical coal and a port for shipping in Pilbara iron ores, which help maximise the productivity of the blast furnace operations.

Across BlueScope, our focus on optimising assets and reusing materials, heat and energy wherever possible has led to reduced emission intensity from iron and steelmaking over the years. Currently, we have a variety of projects underway and others in the pipeline aimed at achieving further efficiency gains.



1. Optimising current assets involves working within currently available technology options to improve the efficiency of assets and processes, including upgrading technology where there are supportive enablers. This continues beyond 2030 until such time as it is feasible to convert to lower emissions DRI technology. Continuous improvement principles will apply to future production processes.
2. Contingent on commercial supply of hydrogen from renewable sources.
3. Other technologies could include electrolysis, CCS and biocarbon etc.
4. While we do not intend to rely on offsets as a primary means of decarbonisation, we retain the option to use them to meet our 2050 net zero goal where direct abatement is not technically or commercially feasible. Such decisions will be reviewed at the BlueScope Group level and are included in this site level indicative decarbonisation pathway to indicate that offsets may have a role to play.

Figure 2 – Port Kembla's indicative decarbonisation pathway *(Source: BlueScope Climate Action Report 2024)*

For more information visit www.bluescope.com/sustainable-steel/climate-action.

[3] worldsteel CO2 Data Report 2023 (2022 data year) has the Port Kembla Steelworks site in the lowest 15th percentile for emission intensity of BF-BOF steel plants. Note that this data is limited to those iron and steelmakers who voluntarily report on emissions data with worldsteel (56 BF-BOF sites in 2022 representing 17 per cent of global BOF steel production and 53 per cent of global BOF steel production excluding China. No Chinese steel plants report CO2 data to worldsteel).

[4] Based on steelmakers who reported to worldsteel in 2023 (with 2022 data) where co-product production is applied to the BF-BOF routes considered.

Emissions reduction actions

The following emission reduction activities are specific to BlueScope's Australian steelmaking and non-steelmaking operations.

Energy and process efficiencies

- The improved humidity injection control implemented in the blast furnace in FY2022 which has reduced coal use and associated emissions by approximately 70,000 tonnes of CO2-e per year[5].

- Various projects to use process gases more efficiently, such as installing a Waste Gas Heat Recovery (WGHR) system on No.6 Blast Furnace and a new more efficient plate mill furnace (expected to be operational by mid-2027) to lower indigenous process gas consumption. The process gases liberated by these initiatives will enable more onsite electricity generation and reduce external electricity consumption.

- Additional electricity generation from a larger Top Gas Recovery Turbine (TRT) to be installed on No.6 Blast Furnace, which will use pressure from top gases to generate electricity and reduce external electricity consumption.

Low carbon energy sources

- In 2023, the Australian Renewable Energy Agency (ARENA) co-founded a study into prioritising options for decarbonisation pathways at Port Kembla, highlighting biocarbon (also known as biochar) as a promising short to medium-term option in ironmaking. We successfully completed trials to test biocarbon as a partial replacement for pulverised coal injection in the blast furnace. However, there are challenges in sourcing cost-effective, sustainably produced biocarbon[6] in the quantities needed for commercial adoption. We are working with several prospective sustainable biocarbon suppliers to explore the potential for an industrial-scale supply chain in Australia.

Increased scrap use

- Increasing the proportion of scrap used in the BOF helps reduce emission intensity. Through optimising the inherent chemical and heat energy within the BOF process, capital upgrades and operating practices have allowed significant increase in scrap additions since 2018. However, the proportion of scrap used in the BOF is also dependent on economic factors and may fluctuate from time to time.

- It is important to note that many of these projects remain subject to technical and economic feasibility assessment and require supportive government policies. We will continue to work to optimise the Port Kembla operations beyond 2030 until it is commercially and technically viable to transition to lower emissions iron and steelmaking technologies.

FY24 performance

Globally, BlueScope achieved a 12.0 per cent reduction in aggregated steelmaking emission intensity against its FY2018 baseline, in line with its 2030 target level. This was primarily driven by the ramp-up of our North Star expansion in the US, which contributed to an increased proportion of BlueScope's production volumes coming from North Star's low emissions process. Further incremental operating and process efficiencies at Glenbrook in NZ and Port Kembla Steelworks also contributed to this outcome.

[5] Based on BlueScope analysis which assumes an annual coke production average of 7,500 tonnes per day, equating to a saving of approximately 19,000 tonnes of coke per year.

[6] This includes sourcing biocarbon in line with BlueScope's responsible sourcing guidelines, as well as ensuring appropriate treatment and capture of emissions from such sources.

Emission intensity performance can fluctuate year-on-year due to a range of factors including production volumes, raw materials quality and mix.

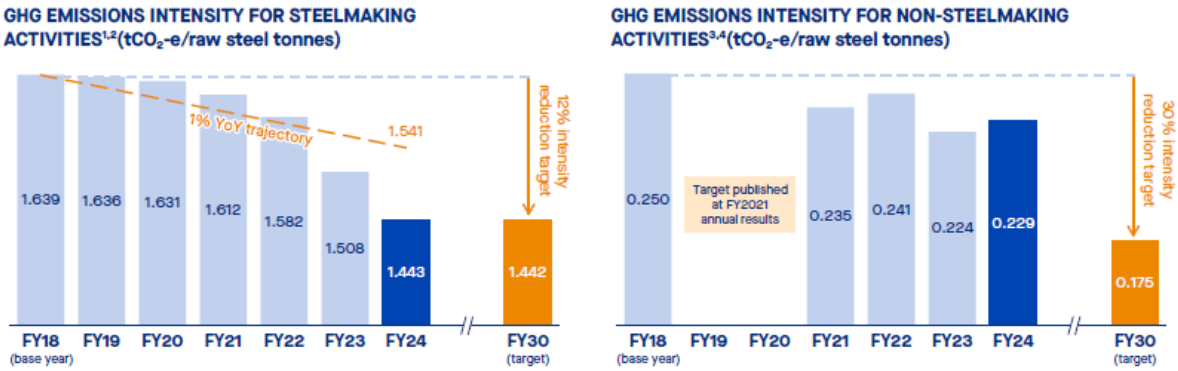


Figure 3 – BlueScope's global GHG performance against 2030 targets *(Source: BlueScope Climate Action Report 2024)*

5. EMISSIONS SUMMARY

Emissions over time.

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit**
Base year:	FY2018–19	N/A	
Year 1:	FY2023–24 (1 July 2023 to 30 June 2024)	0 (nil)	ZINCALUME® steel emissions intensity per base metal thickness (BMT): • 0.30 mm BMT – 8.80 kg CO_2-e/m^2 (flat) • 0.35 mm BMT – 9.89 kg CO_2-e/m^2 (flat) • 0.38 mm BMT – 10.57 kg CO_2-e/m^2 (flat) • 0.40 mm BMT – 10.98 kg CO_2-e/m^2 (flat) • 0.42 mm BMT – 11.39 kg CO_2-e/m^2 (flat) • 0.48 mm BMT – 12.71 kg CO_2-e/m^2 (flat) • 0.50 mm BMT – 13.12 kg CO_2-e/m^2 (flat) • 0.55 mm BMT – 14.24 kg CO_2-e/m^2 (flat) • 0.60 mm BMT – 15.26 kg CO_2-e/m^2 (flat) • 0.70 mm BMT – 17.51 kg CO_2-e/m^2 (flat) • 0.75 mm BMT – 18.53 kg CO_2-e/m^2 (flat) • 0.95 mm BMT – 22.91 kg CO_2-e/m^2 (flat) • 1.00 mm BMT – 23.93 kg CO_2-e/m^2 (flat)) • 1.15 mm BMT – 27.20 kg CO_2-e/m^2 (flat) • 1.20 mm BMT – 28.32 kg CO_2-e/m^2 (flat)

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

N/A

Emissions summary

Life cycle stage	tCO_2-e
Manufacturing (A1-A3) Includes raw materials, transport of raw materials to site and manufacturing incl. rollforming.	0 (nil)
End-of-Life (C1-C4) Includes deconstruction/demolition, transport to waste processing site, waste processing and disposal.	0 (nil)

In preparation for carbon neutral certification, BlueScope purchased offsets that covered 1,000 m2 of ZINCALUME® steel at 0.48mm BMT. However, at the end of the FY2023-24 no ZINCALUME® steel products have been sold as part of the opt-in program.

Product / Service offset liability	
Emissions intensity per functional unit	ZINCALUME® steel emissions intensity per base metal thickness (BMT): • 0.30 mm BMT – 8.80 kg CO_2-e/m^2 (flat) • 0.35 mm BMT – 9.89 kg CO_2-e/m^2 (flat) • 0.38 mm BMT – 10.57 kg CO_2-e/m^2 (flat) • 0.40 mm BMT – 10.98 kg CO_2-e/m^2 (flat) • 0.42 mm BMT – 11.39 kg CO_2-e/m^2 (flat) • 0.48 mm BMT – 12.71 kg CO_2-e/m^2 (flat) • 0.50 mm BMT – 13.12 kg CO_2-e/m^2 (flat) • 0.55 mm BMT – 14.24 kg CO_2-e/m^2 (flat) • 0.60 mm BMT – 15.26 kg CO_2-e/m^2 (flat) • 0.70 mm BMT – 17.51 kg CO_2-e/m^2 (flat) • 0.75 mm BMT – 18.53 kg CO_2-e/m^2 (flat) • 0.95 mm BMT – 22.91 kg CO_2-e/m^2 (flat) • 1.00 mm BMT – 23.93 kg CO_2-e/m^2 (flat)) • 1.15 mm BMT – 27.20 kg CO_2-e/m^2 (flat) • 1.20 mm BMT – 28.32 kg CO_2-e/m^2 (flat)
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	0 (nil) m^2 of ZINCALUME® steel (0.48mm BMT)
Total emissions (tCO_2-e) to be offset	0 (nil) tCO_2-e (no product sold as part of the opt-in program in FY23-24)

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
Australian Carbon Credit Units (ACCUs)	0 (nil) tCO_2-e	0%

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
Moombidary Forest Regeneration Project	ACCUs	ANREU	11 Mar 2024	8,337,288,155 - 8,337,288,167	2021-22	13	-	13	0	0%

Co-benefits

BlueScope's priority is direct abatement through initiatives to optimise existing assets, as well as pursuing new technology pathways. While we do not intend to rely on offsets as a primary means of decarbonisation, we recognise the potential contribution of offsets to cover future liabilities beyond our ability to directly abate, residual emissions and to meet customer demand ahead of feasible decarbonisation.

BlueScope has developed a group-wide carbon offsets strategy and internal governance framework that apply to both compliance and voluntary offsets use, and is investigating opportunities to procure carbon offsets to meet potential lower carbon product demands from customers.

Moombidary Forest Regeneration Project - Queensland, Australian Carbon Credit Unit (ACCU):

This project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced. The project is reducing the impact of agricultural practices on regenerating trees, including by investing in new infrastructure and establishing rotational grazing practices.

The Traditional Custodians have formed a unique collaboration with the property owner and Climate Friendly to partner on this native forest regeneration carbon farming project on Moombidary Station.

The carbon farming project has helped the Traditional Owners to regain access and connection to their traditional country, providing options to return to cultural management practices. As a result of this project an area will be set aside for the Traditional Owners to set up and maintain a bush tucker garden.

The surveying and mapping of cultural sites is also facilitated by the project. The location of such sites will be recorded in order to protect them and help manage Traditional Owner knowledge.

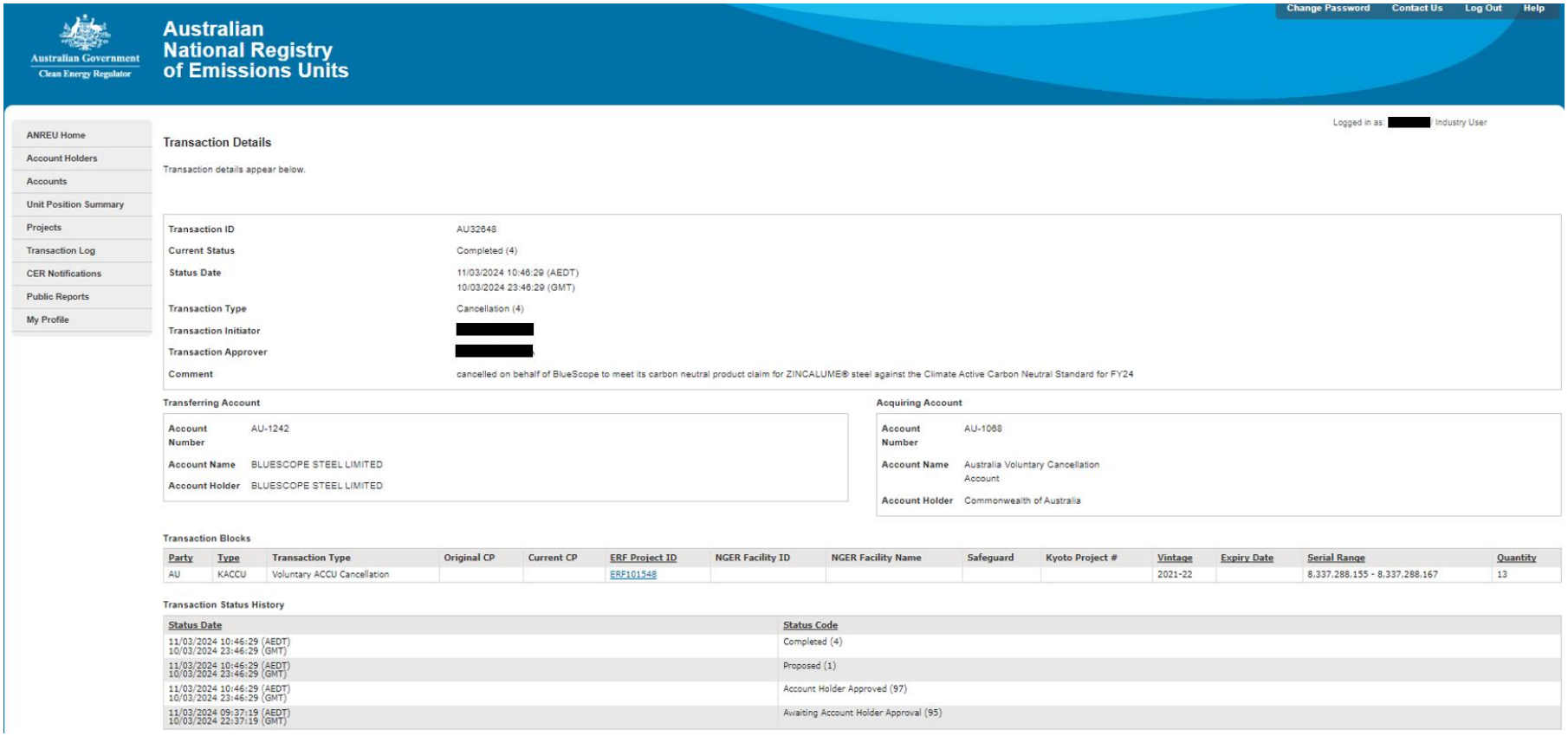
The project also offers some local employment opportunities, as representatives from the Budjiti and Kullilli Bulloo River Aboriginal Corporations are hired and trained to assist in annual field work and monitoring of regenerating forest across the carbon project.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction ID	AU32648
Current Status	Completed (4)
Status Date	11/03/2024 10:46:29 (AEDT) 10/03/2024 23:46:29 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	[redacted]
Transaction Approver	[redacted]
Comment	cancelled on behalf of BlueScope to meet its carbon neutral product claim for ZINCALUME® steel against the Climate Active Carbon Neutral Standard for FY24

Transferring Account

Account Number	AU-1242
Account Name	BLUESCOPE STEEL LIMITED
Account Holder	BLUESCOPE STEEL LIMITED

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101548					2021-22		8,337,288,155 - 8,337,288,167	13

Transaction Status History

Status Date	Status Code
11/03/2024 10:46:29 (AEDT) 10/03/2024 23:46:29 (GMT)	Completed (4)
11/03/2024 10:46:29 (AEDT) 10/03/2024 23:46:29 (GMT)	Proposed (1)
11/03/2024 10:46:29 (AEDT) 10/03/2024 23:46:29 (GMT)	Account Holder Approved (97)
11/03/2024 09:37:19 (AEDT) 10/03/2024 22:37:19 (GMT)	Awaiting Account Holder Approval (95)

APPENDIX B: ELECTRICITY SUMMARY

N/A

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
N/A	

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**).

Emissions Source	No actual data	No projected data	Immaterial
Packaging materials for minor inputs, such as lubricants, greases, etc., which are used in very small quantities.	No	No	Yes
Construction process, incl. transport to construction site, installation.	Yes	No	No
Product use, incl. maintenance, repair and/or replacement.	Yes	No	No

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
Personnel	N	N	N	N	N	**Size:** The emissions source is not large compared to other attributable emissions. **Influence:** The potential influence of the emissions from this source is neglectable compared to the product. **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, are unlikely to consider this a relevant source of emissions for the product. **Outsourcing:** Not Applicable
Capital Goods	N	N	N	N	N	**Size:** The emissions source is not large compared to other attributable emissions. **Influence:** Not applicable to the EPD pathway. **Risk:** The source 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 the product. **Outsourcing:** Not Applicable

An Australian Government Initiative

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