

PUBLIC DISCLOSURE STATEMENT

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

PRODUCT CERTIFICATION FY2023-24

Australian Government

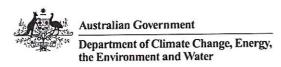
Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	The Trustee for Boroko Trust (trading as Yarra Valley Cherries)
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. Signature here Administration of the Climate here
	Name of signatory Position of signatory Date Name of signatory Position of signatory DIRECTOR 16 JUNE 2025



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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	177 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	4 October 2022 Pangolin Associates Next technical assessment due: FY 2025

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2. CERTIFICATION INFORMATION

Description of product certification

This inventory has been prepared for the financial year 2024, from 1 July 2023 to 30 June 2024. 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 Public Disclosure Statement includes information for FY2024 reporting period. This is a child certification of Yarra Valley Cherry Organisation certification, the emission boundary is 100% shared between the organisation and product certifications.

- Functional unit: 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).
- Offered as: Full coverage product.
- Life cycle: The product under this certification is measured using a cradle to gate approach.
 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.

Description of business

Yarra Valley Cherries are able to guarantee the freshest fruit due to their unique advantage of growing, picking, grading and packing their cherries on our orchard in Seville, facilitating same day market access. Our focus on quality is supported by a state of the art high definition electronic grading machine, operating in tandem with advanced quality control systems.

Our focus on quality is supported by our state of the art, high definition four lane electronic grading machine. This machine photographs every cherry thirty times, as they pass under the cameras, to detect blemishes, and ensure and size and colour is uniform.

Yarra Valley Cherries is accredited by Fresh care and Harps as Australia's leading edge quality control systems. Our Orchard has its own unique micro climate, through our situation in the lee of the Warramate Hills to the north and the Dandenong Ranges to the west. Our trees grow in soils of Silurian siltstone and mudstone, which contains considerable minerality. These unique aspects of climate, soil, topography and location influence the size and complex flavours of our cherries, giving them a specific personality, much like terroir in wine.

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

Food

Horticulture and agriculture

ICT services and equipment

Machinery and vehicles

Office equipment and supplies

Postage, courier and freight

Products

Professional services

Refrigerants

Roads and landscape

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Stationary energy (solid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

N/A

Outside emission boundary

Non-attributable

Cherry transport (customer to home) and consumption

Product process diagram

Cradle-to-gate boundary. A few items, such as irrigation equipment, structural metal products, agricultural tractors, cars, forklifts, and plant nurseries, are not listed in the Product Process Diagram this year, as they were not procured during the current reporting period.

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) Agricultural machinery and Parts Freight Upstream emissions Cherry farming Stationary & Transport fuels Emissions from fertilisers application Labour services Equipment hire Equipment repairing **Business Operations** 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 Production/Service Accounting services delivery Advertising services Banking Education Entertainment Insurance Security services Computer and electrical components, hardware and accessories Computer and technical services Telecommunications Waste (Landfill & Recycling) Excluded non-attributable emission sources Cherry transport (customer to home) and Downstream consumption emissions

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

- We continued to reduce our reliance on non-renewable energy by using the power generated from the 15 kW solar array installed last year.
- Replaced gas-powered forklifts with two new electric models, further reducing our carbon footprint.
- Continued our commitment to sustainability by purchasing green power from the grid through Red Energy.
- Strengthened efforts to source fertilisers, herbicides, pesticides, fungicides, and growth inhibitors with lower carbon emissions, supporting environmentally conscious agricultural practices.

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since ba	se year
Total tCO ₂ -e Emissions intensity of the functional unit			
Base year:	2021–22	307.08	6.6 tCO ₂ -e
Year 1:	2022–23	219.46	2.07 kgCO ₂ -e
Year 2:	2023-24	176.69	1.65 kgCO ₂ -e

Significant changes in emissions

This certification is a 100% overlap with Yarra Valley Cherries's Organisation certification, and the significant changes have been included in the Organisation PDS.

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

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

Emissions summary

The product under this certification is measured using a cradle-to-gate approach. This emissions summary applies to the Full Coverage product.

Emission source	tCO ₂ -e
Accommodation and facilities	0.00
Cleaning and chemicals	0.06 0.00 0.00 0.00 0.00
Climate Active carbon neutral products and services	
Construction materials and services	
Electricity	
Food	
Horticulture and agriculture Agricultural machinery and parts Packaging Nitrogen & Non-Nitrogen based fertilisers Herbicides Pesticides/insecticides Fungicides Other chemical inputs for crop growth/management (growth Regulators)	
o N₂Õ from Applied Fertiliser ICT services and equipment	0.85
Machinery and vehicles o Plant leasing, hiring and renting services o Business machines and equipment repair and services o Motor vehicle repairs and maintenance	10.25
Office equipment and supplies	0.65
Postage, courier and freight	0.31
Products	1.87
Professional services	32.07
Refrigerants	16.39
Roads and landscape	0.00
Stationary energy (gaseous fuels)	0.00
Stationary energy (liquid fuels)	25.52

Emission source	tCO ₂ -e
Stationary energy (solid fuels)	0.00
Transport (air)	0.00
Transport (land and sea)	8.27
Waste	1.18
Water	2.92
Working from home	0.00
Attributable emissions (tCO ₂ -e)	176.69

Product / Service offset liability		
Emissions intensity per functional unit	1.65 kgCO ₂ -e/tonne cherry	
Emissions intensity per functional unit including uplift factors	N/A	
Number of functional units covered by the certification	106,857 tonne cherry	
Total emissions (tCO ₂ -e) to be offset	176.69	

6.CARBON OFFSETS

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

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. <u>Immaterial</u> <1% for individual items and no more than 5% collectively
- 2. Cost effective Quantification is not cost effective relative to the size of the emission but uplift applied.
- 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
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.
- 2. <u>Influence</u> 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.
- 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

Justification	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.
Outsourcing	z
Stakeholders	z
Risk	z
lufluence	z
Size	z
Emission sources ested for relevance	herry transport ustomer to home) and onsumption



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