

PUBLIC DISCLOSURE STATEMENT

BIG SPRINGS WATER

ORGANISATION CERTIFICATION FY2023-24

Climate Active Public Disclosure Statement

Big Springs





NAME OF CERTIFIED ENTITY	The Trustee for Angus Wilson Family Trust & the Trustee for Pat Wilson Family Trust T/A Big Springs Riverina and Big Springs Water
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. Angus Wilson Director 28 January 2025



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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	971 tCO ₂ -e
CARBON OFFSETS USED	99.9% VERs 0.01% VCUs
RENEWABLE ELECTRICITY	50.11%
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 inventory has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations. The boundary has been defined based on the operational control approach. The product is not included in this certification.

This certification covers the Australian business operations of "The Trustee for Angus Wilson Family Trust & the Trustee for Pat Wilson Family Trust" trading as Big Springs Riverina, also known as Big Springs Water. ABN 16 449 525 084.

This Public Disclosure Statement includes information for FY 2023-2024 reporting period.

Organisation description

The official name of the organisation is "The Trustee for Angus Wilson Family Trust & the Trustee for Pat Wilson Family Trust" trading as Big Springs Riverina, also known as Big Springs Water. ABN 16 449 525 084. Big Springs Riverina bottles and delivers natural spring water to clients throughout NSW, ACT and Victoria.

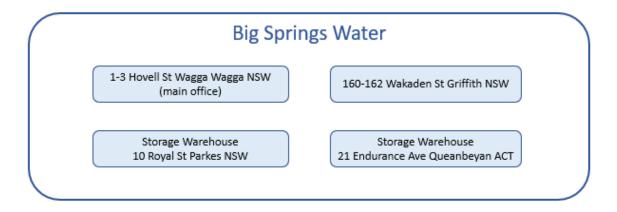
Our local drivers provide a free delivery service through our network of delivery areas. Shipping is also available Australia-wide for our purchase-outright products. Famous for our fresh, natural spring water, we provide bottled water, filter systems and bubblers for your hydration needs. Sourced from a single spring in regional NSW, Big Springs Water brings the highest quality, refreshing spring water to you.

The following offices and core assets are owned or operated by Big Springs and are included in this carbon inventory:

- 1-3 Hovell Street Wagga Wagga NSW main office
- 160-162 Wakaden St Griffith NSW
- 10 Royal St Parkes NSW storage warehouse
- 21 Endurance Ave Queanbeyan ACT storage warehouse

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 Non-quantified Accommodation None Carbon neutral products and services Cleaning and chemicals Electricity Food ICT services and equipment Machinery and vehicles Professional services Office equipment and supplies Postage, courier and freight Products (uniforms) Refrigerants Stationary energy and fuels Transport (air) Transport (land and sea) Waste Water Work from home

Outside emission boundary

Excluded

Products sold

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Big Springs Water continues its commitment to Carbon Neutrality and reducing emissions across the value chain (scope 1, 2 and 3). Big Springs Water is now reviewing reduction targets due to a fuel data error recently identified, and will set new targets in the next year.

FY 2021 - 131.7 (per million \$ turnover)

FY 2022 - 108.4 (17.7% decrease from FY 2021)

FY 2023 – 129.9 (1.4% decrease from FY 2021)

FY 2024 – 144.8 (9.9% increase from FY 2021)

Emission Source	Emission reduction measure	Scope	Status	Due Date
All	Establish sustainability and purchasing policies to formally preference carbon neutral products, or products with high environmental credentials	All	In progress	30 June 2025
Energy	Investigate transitioning off gas (hot water and heating) to efficient reverse cycle system	2 & 3	In progress	30 June 2025
Energy	Upgrade and increase onsite solar PV to both sites with 19 kW of additional solar	2 & 3	In progress	30 June 2025
Waste	Investigate and improve plastic recycling to reduce waste to landfill (est 20% reduction)	3	Planned	2025
Fuel	Investigate and plan transition to hybrid or electric vehicles	1 & 3	Planned	2025-2030
Energy	Investigate feasible options to remove gas from sites	1 & 3	Planned	2026
Energy	Transition LPG forklift to electric	1 & 3	In progress	2027

Emissions reduction actions completed

The below actions have been completed in the past. No emissions reduction actions were completed during 2024 as planning for solar upgrades (now scheduled for FY 2025) and drafting policies took longer than expected due to resource constraints on staff. These will be completed in FY 2025.

Emission Source	Emission reduction measure	Scope	Status	Year Done
Paper	Purchase carbon neutral certified paper	3	Complete	FY 2023
Fuel	Reduced delivery runs from weekly to monthly and route planning deliveries	1 & 3	Complete	FY 2022
All	Set emission reduction targets	All	Complete	FY 2022
Energy	Installed Solar PV on two sites	2 & 3	Complete	Pre 2021

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year							
Total tCO ₂ -e Total tCO ₂ -e (without uplift) (with uplift)							
Base year: Year 1	2020-2021	570.6	599.1				
Year 2:*	2021-2022	588.4	617.8				
Year 3:*	2022-2023	746.9	784.2				
Year 4:	2023-2024	924.4	970.6				

^{*}Adjusted prior years due to fuel data correction.

Significant changes in emissions

Significant changes in emissions						
Emission source Previous year Current year emissions emissions Reason for change (t CO ₂ -e) (t CO ₂ -e)						
Diesel fuel	455.16	570.58	Increase in business resulting in increased fuel use and data correction from prior years identified and corrected.			

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

Certified brand name	Product/Service/Building/Precinct used
Qantas	Flight offsets

Emissions summary

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

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	51.31	51.31
Cleaning and chemicals	0.00	0.00	0.82	0.82
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	47.40	5.85	53.25
Food	0.00	0.00	4.36	4.36
ICT services and equipment	0.00	0.00	9.04	9.04
Machinery and vehicles	0.00	0.00	19.71	19.71
Office equipment and supplies	0.00	0.00	1.79	1.79
Postage, courier and freight	0.00	0.00	37.17	37.17
Products	0.00	0.00	0.52	0.52
Professional services	0.00	0.00	60.73	60.73
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	9.63	0.00	2.62	12.25
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	1.61	1.61
Transport (land and sea)	470.17	0.00	149.77	619.94
Waste	0.00	0.00	48.93	48.93
Water	0.00	0.00	2.97	2.97
Working from home	0.00	0.00	0.00	0.00
Grand Total	479.80	47.40	397.21	924.41

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	46.22
Total of all uplift factors (tCO ₂ -e)	46.22
Total emissions footprint to offset (tCO ₂ -e) (total emissions from summary table + total of all uplift factors)	971

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 Emissions Reductions (VERs)	970	99.9%		
Verified Carbon Units (VCUs)	1	0.1%		

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
Nam Pha Gnai Hydropower Project	VER	Gold Standard Impact Registry	21/01/2025	<u>GS1-1-LA-GS3514-</u> <u>14-2021-26948-</u> <u>60265-61948</u>	2021	1684	714	0	970	99.99%
Soubre Hydropower Project	VCU	Verra Registry	4/12/2025	10175-191568054- 191568558-VCS- VCU-291-VER-CI- 1-1522-01012019- 31122019-0	2019	505	0	504	1	0.01%
					Offset Total	2189	713	504	971	100%



We are delighted to confirm the retirement of

1684 Verified Emission Reductions (VERs)

bv

Swiss Carbon Assets Ltd.

on 21/01/2025

These credits were retired on behalf of Big Springs Water.

Retired on behalf of Big Springs Water to support its carbon neutral claim against the Climate Active Carbon Neutral Standard.

Project: Nam Pha Gnai Hydropower Project

These credits have been retired, saving 1684 tonnes of CO2 emissions from being released into the atmosphere.

Thank you for investing in a safer climate and more sustainable world.

View retirement

Gold Standard

Retirement certificates are hosted on the Gold Standard Impact Registry, view your certificate

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Co-benefits

CERTIFIED SDG







PROJECT TYPE



Small, Low -Impact Hydro **STATUS**



Gold Standard Certified Project

PROJECT ATTRIBUTES



DESCRIPTION

Nam Pha Gnai Hydropower Project is located on the Nam Pha Gnai River, Vientiane Province, Lao PDR, developed by Nam Pha Gnai Hydropower Project Co., Ltd.The project is a run-of-the-river hydropower station. The installed capacity is 19.2MW (7.4MW+7.4MW+4.4MW), with annually 130GWh power supplied to the power grid.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Big Springs Water have planted over 20,000 native trees across two plantations on the property and 80% of our production requirements are acquired through solar. We aim to be 100% renewable by 2023-24.

In addition to these initiatives, the core function that makes us unique to large shirk-wrapped single-use water bottle manufactures, is that our water bottles are returnable and re-usable. Our business is based on a returnable model where we eliminate the need for single use plastic water bottles. We believe our model should be the direction taken in Australia. Our closed loop approach continues to grow and has led to our success as a small business in regional NSW.

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	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total	
Behind the meter consumption of electricity generated	45,290	0	39%	
Total non-grid electricity	45,290	0	39%	
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%	
GreenPower	0	0	0%	
Climate Active precinct/building (voluntary renewables)	0	0	0%	
Precinct/Building (LRET)	0	0	0%	
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%	
Electricity products (voluntary renewables)	0	0	0%	
Electricity products (LRET)	0	0	0%	
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)	13,478	0	11%	
Residual Electricity	58,522	53,255	0%	
Total renewable electricity (grid + non grid)	58,768	0	50%	
Total grid electricity	72,000	53,255	11%	
Total electricity (grid + non grid)	117,290	53,255	50%	
Percentage of residual electricity consumption under operational control	100%			
Residual electricity consumption under operational control	58,522	53,255		
Scope 2	52,091	47,402		
Scope 3 (includes T&D emissions from consumption under operational control)	6,431	5,852		
Residual electricity consumption not under operational control	0	0		
Scope 3	0	0		

Total renewables (grid and non-grid)	50.11%
Mandatory	11.49%
Voluntary	0.00%
Behind the meter	38.61%
Residual scope 2 emissions (t CO ₂ -e)	47.40
Residual scope 3 emissions (t CO ₂ -e)	5.85
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	47.40
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t ${\rm CO_2\text{-}e}$)	5.85
Total emissions liability (t CO ₂ -e)	53.25
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 (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	72,000	72,000	48,960	3,600	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)	72,000	72,000	48,960	3,600	0	0
ACT	0	0	0	0		
NSW	45,290	45,290	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)	45,290	45,290	0	0		
Total electricity (grid + non grid)	117,290					

Residual scope 2 emissions (t CO ₂ -e)	48.96
Residual scope 3 emissions (t CO ₂ -e)	3.60
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	48.96
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	3.60
Total emissions liability	52.56

Operations in Climate Active buildings and precincts

	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	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 electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
I	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 electricity product 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 electricity product under the market-based method is outlined as such in the market-based 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. <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.
- 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
None	

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

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:

- <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. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. Stakeholders Key stakeholders deem the emissions from a particular source are relevant.
- 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	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Products sold	N	Y	N	N	N	Size: The emissions source is not likely to be large compared to the total emissions from electricity, stationary energy and fuel emissions Influence: We have limited influence over the product, the product is excluded because it is outside of the organisation boundary. 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.



