PUBLIC DISCLOSURE STATEMENT

SUSSEX TAPS PTY LTD (TRADING AS SUSSEX TAPS)

PRODUCT CERTIFICATION

FY2023-24

Australian Government

Climate Active
Public Disclosure Statement

S U S S E X

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	Sussex Taps Pty Ltd
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.* GK
	George Katsanevakis Managing Director Date 18/11/2025

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	221 tCO_2-e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	35.43%
CARBON ACCOUNT	Prepared by: Anthesis (Australia)
TECHNICAL ASSESSMENT	Date: 21 September 2023 for FY2022-23 Organisation: Anthesis (Australia) Next technical assessment due: FY2025-26
THIRD PARTY VALIDATION	N/A

Contents

2. CERTIFICATION INFORMATION

Description of product certification

The certification includes the manufacturing of Sussex Collections taps for the period 1 July 2023 to 30 June 2024. The emissions inventory in this Public Disclosure Statement have been developed in accordance with the **Climate Active Carbon Neutral Standard for Products**.

A cradle-to -gate approach has been selected as the use and disposal stages of the tapware lifecycle are highly variable. Tapware typically lasts many decades and may only be replaced due to aesthetics rather than disrepair. When tapware is discarded there is a large second-hand market that further increases their life. Being metal, tapware will likely be recycled. The functional unit is **kg CO_2-e per kg of product**. Carbon neutral products are available to Sussex' customers on a full- coverage basis for the Sussex Collections branded tapware.

Sussex Taps has quantified emissions within its controlled operations using the operational control approach.

Description of business

Sussex Taps Pty Ltd (trading as Sussex Taps and ABN 30 071 163 249) manufacture timeless tapware, showers and accessories in Melbourne, Australia. Sussex sources all product components locally, where possible, manufacturing over 400 products in their Melbourne workshop and foundry. Child companies, Aquatect Polishing Pty Ltd (ABN 13 118 351 732), is the metal polishing arm of Sussex Taps and Aura Water (ABN 31 670 831 839) is a 3-in-1 mixer business which provides hot, cold, and filtered pure alkaline water system.

Sussex has a clear vision to make the best products while leaving an Australian-made legacy that creates a sustainable future for our next generation. Sussex is the first carbon neutral tap manufacturer (organisation certification) and produces the first carbon neutral tap products (product certification) in Australia under the Climate Active program. Sussex strives to bridge the gap between manufacturing and sustainability in the hope that others will follow their lead.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

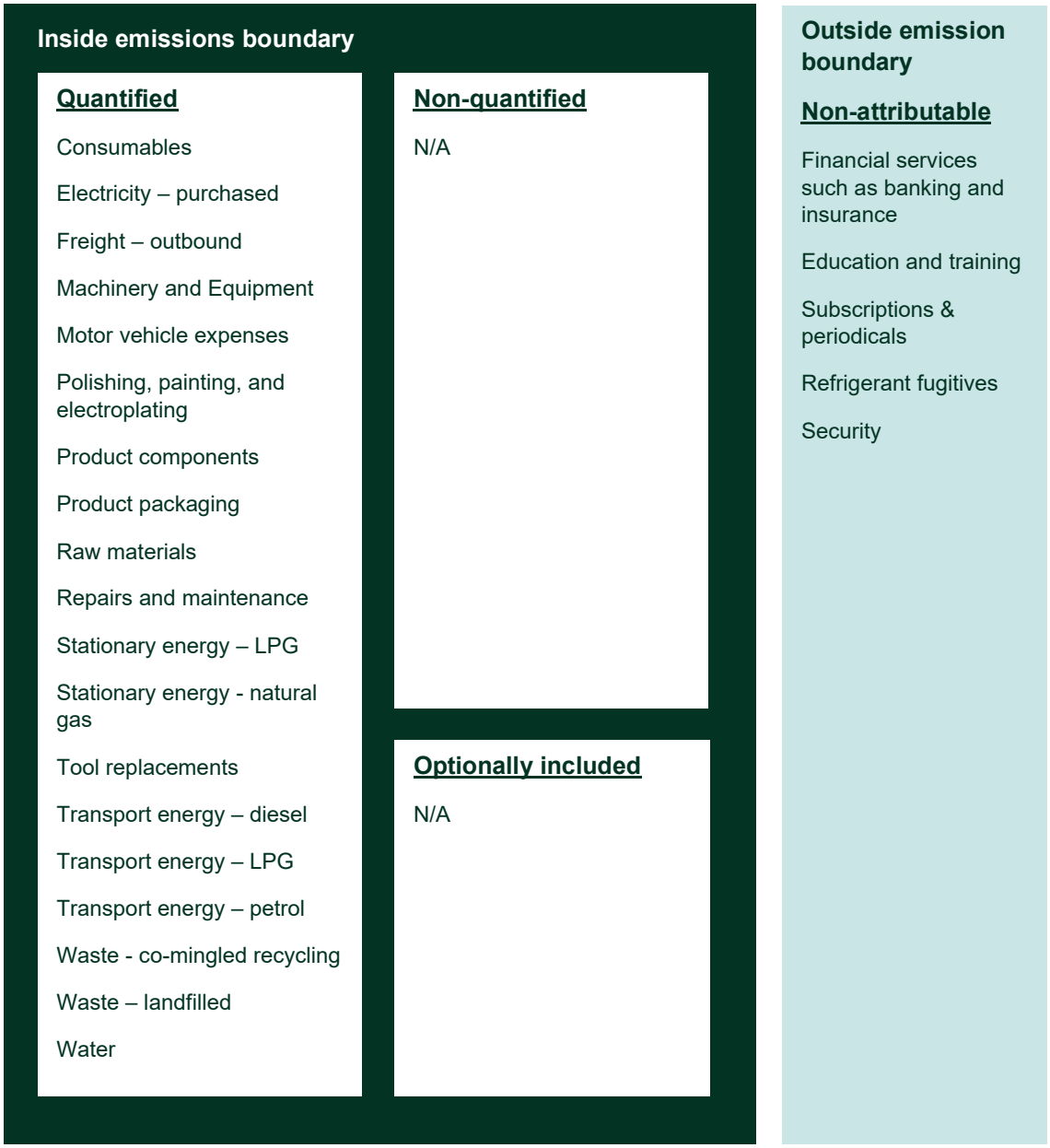
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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.

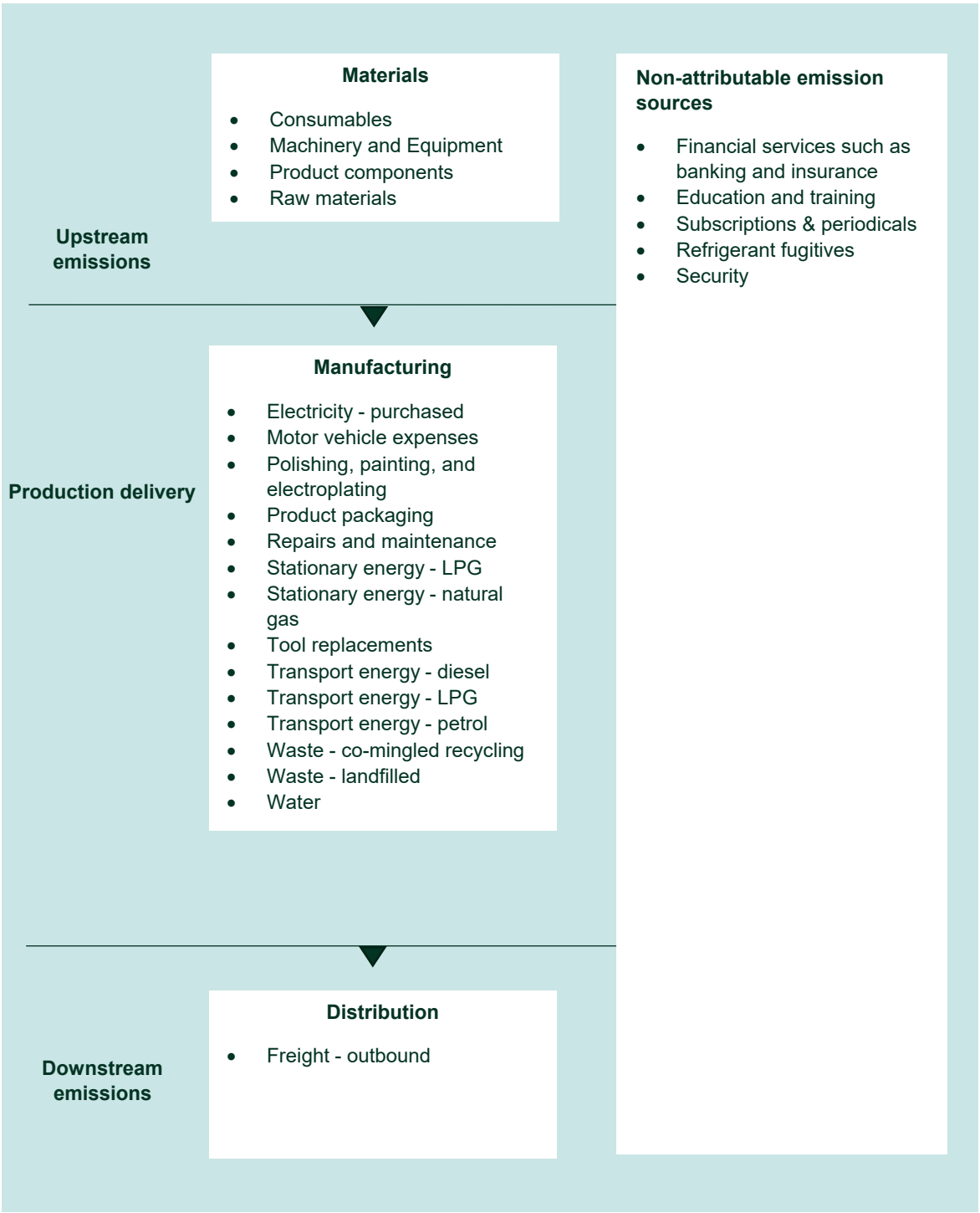
Outside the emissions boundary

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
Consumables
Electricity – purchased
Freight – outbound
Machinery and Equipment
Motor vehicle expenses
Polishing, painting, and electroplating
Product components
Product packaging
Raw materials
Repairs and maintenance
Stationary energy – LPG
Stationary energy - natural gas
Tool replacements
Transport energy – diesel
Transport energy – LPG
Transport energy – petrol
Waste - co-mingled recycling
Waste – landfilled
Water
Non-quantified
N/A
Optionally included
N/A
Outside emission boundary
Non-attributable
Financial services such as banking and insurance
Education and training
Subscriptions & periodicals
Refrigerant fugitives
Security

Product process diagram

Due to the complexity and possible sustainable nature of tapware's end of life, a cradle-to -gate approach was deemed acceptable



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Sussex has an unwavering commitment to reducing emissions. This is a central tenant of their interim Emissions Reduction Strategy and has been evidenced by the past completion of many other initiatives.

Sussex's focus is to build a medium-long term Emissions Reduction Strategy that will also educate customers and encourage employees to reduce their environmental impacts at work and at home.

Our emissions hot spots are **electricity, courier & freight, land transport, and professional services**.

Sussex Taps commits to reduce scope 1 and 2 emissions by 25% by 2030, compared to a 2020 base year. The emission reduction strategy for the organisational operations will include the following actions (but are not limited to):

Scope 1:

- Investigate and continue to purchase more fuel-efficient cars if feasible over the next 5 years.
- Purchase at least one electric or hybrid vehicle
- Continue to move towards reducing emissions in our new vehicles via the use of EV as they become more viable .

Scope 2:

Sussex Taps will continue to increase energy efficiency by reviewing and adjusting lighting, machinery and appliances, wherever possible to seek renewable energy sources. Sussex's emissions reduction goal for the next two years is 10% less electricity usage per annum by:

- Investigate additional electricity supply arrangements and further opportunities in 2023 to purchase renewable sourced electricity.
- Transition to 100% renewable energy by 2030
- Continue to reduce CNC machines idle times and improve performance
- Continue to minimise compressed air leaks by conducting monthly maintenance of the compressed air system.
- Revisit and review feasibility study to determine viability of an additional 200 kW photovoltaic system for the factory and PVD plant

Scope 3:

Sussex Taps will focus be on engaging with its suppliers to reduce scope 3 emissions over time, rather than concentrating on scope 1 and 2 emissions alone. Several actions are already in place and are

working with our team and external advisers to identify additional opportunities.

- **Goods and Professional Services** emissions will be reduced through:
    - Investigate the market for additional carbon neutral alternatives in our supply chain and procure neutral carbon suppliers by 2025 (e.g., carbon neutral services for Postage, courier and freight)
    - Engage with suppliers and professional services with sustainable practices in their operations, such as renewable energy procurement, ability to opt in to a reduced emissions service, ability to measure and provide emissions data, locally made products and/or zero carbon emissions.
- **Land travel (employee commuting)** emissions will be reduced through:
    - Investigate the adoption of hybrid working principles to support working from home and reduce employee commuting and business travel.
- **Waste emissions** will be reduced through:
    - At the time of its certification, Sussex Taps is the first and only tapware manufacturer certified by Climate Active to reuse all **waste metal materials** and will continue to reuse all brass and find further ways to repurpose other waste.
    - Sussex Taps is working with retail suppliers to improve the sustainability of their product-related waste from packaging through investigating lower footprint options.
    - Sussex Taps commits to carrying out a yearly product analysis to ensure that its waste reduction measures are materially reducing waste year on year. Reviewing the entire production process; from reducing labels, phasing out Styrofoam packaging to printing brochures in-house; in the next two years Sussex's business goals are:
        - 5% less packaging per annum
        - 10% less landfill per annum
        - >85% of all materials recycled per annum
- **Water emissions** will be reduced through:
    - Continue to increase water efficiency by reviewing and adjusting water appliances. Sussex's emissions reduction goal for the next two years is 5% less water usage per annum
- **Travel Air and Accommodation emissions** will be reduced through**:**
    - Consider the purchasing of carbon-offsets for all our domestic and international flights from 2024.

- Avoiding non-essential business travel, and encouraging the use of virtual conferencing;
- Reduction actions for business travel (i.e., accommodation and flights) by choosing options with a lower emissions intensity (e.g., prefer economy class flights and hotel rating decrease) or suppliers with a certified carbon neutral service.

Whilst working through this plan to reduce emissions, we are proactively offsetting our impacts through the purchase of carbon credits.

Emissions reduction actions

Sussex Taps has implemented the actions listed below to reduce the emissions during the FY24.

- Annual compressed air maintenance program has reduced compressed air leaks and compressed air energy use by 15%. This led to electricity savings of 7,700 kWh/year.
- Conducted a feasibility study for additional 200 kW photovoltaic system for the factory and PVD plant.
- Improved segregation of paper, plastics and metal waste to reduce waste to landfill.
- Conducted a Virtual Energy Network feasibility study with the current photovoltaic system and the addition of a future 200 kW photovoltaics at the main factory and PVD plant.

5.EMISSIONS SUMMARY

Emissions over time

This section compares emissions over time between the base year and current year.

Emissions since base year				
		Total tCO_2-e		Emissions intensity of the functional unit
Base year:	2019-20		1,054.121	37.59 kg CO2-e per kg of Sussex Taps branded tapware
Year 1:	2020-21		964.03	40.26 kg CO2-e per kg of Sussex Taps branded tapware
Year 2:	2021-22		703.55	36.96 kg CO2-e per kg of Sussex Taps branded tapware FY22 total emissions and emissions intensity has been adjusted with additional ra material (Brass) purchased in FY22
Year 3:	2022-23		431.13	63.30 kg CO2-e per kg of Sussex Taps branded tapware
Year 4:	2023-24		588.21	58.34 kg CO2-e per kg of Sussex Taps branded tapware

Significant changes in emissions

Significant (+/- 5%) change in the total emissions and/or the emission intensity are disclosed below:

Emission source	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Fabricated metal products (general)	83.74	68.76	Increase in $ spent between FY23 and FY24 by 6.6%, however the emission factor changed from 0.22 in FY23 to 0.17 in FY24 resulting in a decrease in emissions
Electricity (market-based method, scope 2)	111.43	206.24	Increase in total percentage allocated to product certification in FY24 (17% in FY23 to 36% in FY24) resulting in a greater product-related scope 2 emissions
Road freight ($)	40.09	66.63	Increase in $ spent from FY23 to FY24 on road freight by 66.2%, resulting in greater emissions
Raw Materials (Brass)	99.85	74.89	Decrease in total brass purchased (kgs) for FY24, with a decrease of 25%, resulting in a decrease in emissions
Grinding and polishing and smoothing materials	34.06	62.96	Increase in $ spent in FY24 by 83.8% leading to an increase in emissions in FY24.

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

Sussex Taps makes use of the following products and services that are certified as carbon neutral:

Certified brand name	Product/Service/Building/Precinct used
Anthesis (Australia)	Advisory Services

Emissions summary

	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)
Cleaning and chemicals	0.00	0.00	12.07	12.07
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	69.51	69.51
Electricity	0.00	206.24	25.46	231.70
ICT services and equipment	0.00	0.00	0.00	0.00
Machinery and vehicles	0.00	0.00	13.52	13.52
Postage, courier and freight	0.00	0.00	72.09	72.09
Products (inc. Bespoke Brass content)	0.00	0.00	84.27	84.27
Professional services (incl. Bespoke services)	0.00	0.00	67.61	67.61
Stationary energy (gaseous fuels)	3.81	0.00	0.30	4.11
Stationary energy (liquid fuels)	1.12	0.00	0.37	1.49
Transport (land and sea)	15.75	0.00	4.07	19.82
Waste	0.00	0.00	11.11	11.11
Water	0.00	0.00	0.91	0.91
Grand Total	**20.68**	**206.24**	**361.30**	**588.21**

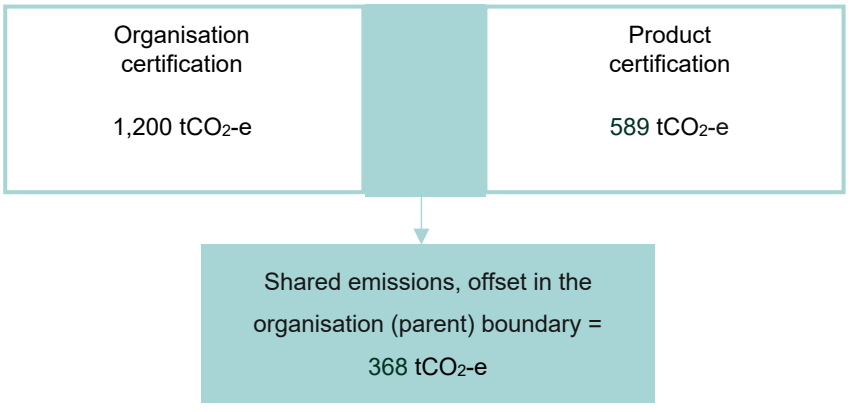
Uplift factors

No uplift factor was applied.

Product offset liability	
Emissions intensity per functional unit	58.34 t CO2-e per t of Sussex Collections branded tapware
Emissions intensity per functional unit, including uplift factors	N/A
Number of functional units covered by the certification	10,082 Kg
Total emissions (tCO_2-e) to be offset	**589**

Shared emissions between certifications by the same responsible entity

	Emissions (tCO_2-e)
Total offset liability	1,200 + 589 – 368 **= 1421 tCO_2-e**
Shared emission offset by organisation	**= 368 tCO_2-e**
Offset by product	589 - 368= **221 tCO_2-e**



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)	221	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
Soma-Polat Wind Farm Project	VER	Gold Standard Impact Registry	18/12/2024	GS1-1-TR-GS398-12-2020-21999-168336-169756	2020	1421	1200*	0	221	100.00%

**These offsets have been retired to cover the emissions from the FY24 organisation certification*

Co-benefits

Wind Turkey, Soma Polat

Objective: Improving local people's access to clean energy and reducing greenhouse gas emissions by the development and unkeep of wind turbines in Soma Polat, Turkey.

Reduced emissions: Displacing the need for electricity generated through the combustion of fossil fuels with sustainable wind energy.

Advantages:

- Fighting climate change: Wind turbines are a renewable energy source, meaning that they cannot run out and there is no carbon dioxide emitted when generating energy.
- Socioeconomic developments: The project creates employment opportunities for the local communities in the construction and operation phases.
- Industry development: The creation of know - how related to the installation and operation of wind turbines can be seen as a kickstart for future industry development.
- Safety: The wind farms' energy supply is stable, secure, and safe.

Country: Turkey

Project type:
Reduction - Wind

Standard:
Gold Standard

Vintage:
2020

Co-benefits:

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
1. Insert any other eligible RECs used. Each different type of eligible REC must be on a new row. Add new rows as necessary. If you have used other eligible RECs, you must include their details in the table below. If you have not used any other eligible RECs, delete this row.	N/A

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A									
Total LGCs surrendered this report and used in this report									

APPENDIX A: ADDITIONAL INFORMATION

Our sustainability commitments began in 2013, with a full energy audit and lean manufacturing audit across the business to identify how we could improve year on year.

Since then, the below initiative continued to drive our sustainability agenda:

2013: Waste Audit: identified 89.5 m3 /year waste to landfill

2014: Factory LED lighting upgrade led to 40% in greenhouse gas emissions or 30.7 tonnes/year greenhouse gas savings

2015: 3kW Frigel air cooler installed at foundry site. 90% energy saving costs, improved metal melting rates by 7%. This upgrade has led 33.2 tonnes/year greenhouse gas savings

Upgraded to energy efficient variable speed drive Nitrogen Generator.

2016: Foundry and polishing plant LED lighting upgrade has led 30 tonnes/year greenhouse gas savings

Became a member of the Victorian Government Climate Change TAKE 2 Pledge Program to take action on climate change

2017: Power Factor Correction Equipment installed

2018: Installed 100kW of solar panels to reduce factory greenhouse emissions by 131 tonnes or 30% reduction in the sites greenhouse gas emissions

2019: Installation of an energy efficient office heating and cooling system. Reduced energy use and greenhouse gas emissions by at least 15%

2020: In the last year, we have already reduced our greenhouse gas emissions by >30% through the installation of LED energy efficient lighting to our fourth facility, and an additional 170kW of Solar to reduce our emissions by 50%.

Installation of LED energy efficient lighting to fourth facility. Reduced lighting energy use and greenhouse gas emissions by at least 30%

2021: Installed an additional 100kW of Solar to reduce current greenhouse emissions by 30%

2023: Reduced compressed air energy use by 7700 kWh/year.To support our ongoing sustainability goals, we have achieved recognition and awards in the following categories:

2015: SUSTAINABILITY AND ENVIRONMENTAL AWARD WINNER

NORTHERN BUSINESS ACHIEVEMENT AWARD FOR EXCELLENCE

2017: CITY OF HUME BUSINESS AWA R D - SUSTAINABILITY CATEGORY (GOLD)

DRIVEN X DESIGN AWARD - SCALA COLLECTION

TAKE2 MEMBER VICTORIAN GOVERNMENT CLIMATE CHANGE PLEDGE PROGRAM

2018: HOUSES AWARDS - SUSTAINABILITY SPONSOR

HOUSES AWARDS - ONGOING (2019, 2020, AND BEYOND)

2019: CITY OF HUME BUSINESS AWARD - SUSTAINABILITY CATEGORY (FINALIST)

2020: APPROVED SUPPLIER TO VICTORIAN GOVERNMENT “BUY RECYCLED DIRECTORY”

APPROVED “AUSTRALIAN MADE AND OWNED” TRADEMARK

DESIGN FILES X LAMINEX

2022 MANUFACTURER OF THE YEAR WINNER: HUME BUSINESS AWARDS

CIRCULAR ECONOMY FINALIST: HUME BUSINESS AWARDS

2023 BUSINESS OF THE YEAR: HUME CITY COUNCIL AWARDS

2023 CIRCULAR ECONOMY WINNER: HUME CITY COUNCIL AWARDS

2023 MANUFACTURER OF THE YEAR: HUME CITY COUNCIL AWARDS

2024 CIRCULAR ECONOMY FINALIST: HUME BUSINESS AWARDS

2024 MANUFACTURING FINALIST: HUME CITY COUNCIL AWARDS

2024 NORTHERN BUSINESS ACHIEVEMENT AWARD FINALIST

Sussex has further cemented our commitment to sustainability and environmental, financial and corporate responsibility by getting involved with sustainability-focussed forums. We also support sustainability in our industry through tours, sponsoring awards and partnering with Government groups. These include:

- Speaking at Victorian Manufacturing Showcase
- Speaking at National Manufacturing Week
- Speaking to students at Secondary Schools in Melbourne
- Hosting sustainability Panels
- Sponsoring Sustainability Awards (Houses Awards)
- Factory site tour and presentation for government, students, architect and designers
- Partnering with Sustainability Victoria to develop a YouTube video called “Investing in energy efficiency at Sussex Taps” to promote the benefits of business energy efficiency.

APPENDIX B: ELECTRICITY SUMMARY

The market- and location-based summary tables below represent total electricity consumption, including activities covered in the **Sussex Taps Organisation certification for the FY24 reporting period**. Based on the percentage of sales, Sussex Collection branded tapware accounted for 35.76% of the tapware sold; hence, 35.76% of the electricity result obtained for the organisation carbon inventory is allocated to the Sussex Collection branded tapware product inventory

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)	Emissions (kg CO_2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	226,620	0	21%
Total non-grid electricity	**226,620**	**0**	**21%**
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)	163,986	0	15%
Residual electricity	712,007	647,926	0%
Total renewable electricity (grid + non grid)	**390,606**	**0**	**35%**
Total grid electricity	**875,993**	**647,926**	**15%**
Total electricity (grid + non grid)	**1,102,613**	**647,926**	**35%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**712,007**	**647,926**	
Scope 2	633,764	576,725	
Scope 3 (includes T&D emissions from consumption under operational control)	78,242	71,201	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**35.43%**
Mandatory	**14.87%**
Voluntary	**0.00%**
Behind the meter	**20.55%**
Residual scope 2 emissions (t CO_2-e)	**576.73**
Residual scope 3 emissions (t CO_2-e)	**71.20**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**576.73**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**71.20**
Total emissions liability (t CO_2-e)	**647.93**

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 (kg CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO_2-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	875,993	875,993	692,034	61,319	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)	**875,993**	**875,993**	**692,034**	**61,319**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	226,620	226,620	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)	**226,620**	**226,620**	**0**	**0**		
Total electricity (grid + non grid)	**1,102,613**					

Residual scope 2 emissions (t CO_2-e)	**692.03**
Residual scope 3 emissions (t CO_2-e)	**61.32**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**692.03**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**61.32**
Total emissions liability (t CO_2-e)	**753.35**

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**
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 Climate Active electricity products (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 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 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
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.

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
Financial services such as banking and insurance	N	N	N	Y	N	**Size:** The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **Influence:** Comparable organisational inventories do not typically undertake this activity within their operational 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, may consider this a relevant source of emissions for businesses. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Education and training	N	N	N	Y	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **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. **Stakeholders:** Key stakeholders, including the public may consider this a relevant source of emissions for our business **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Subscriptions & periodicals	N	N	N	Y	N	**Size:** Immaterial**.** The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **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.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						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 may consider this a relevant source of emissions for our business **Outsourcing:** We have not previously undertaken this activity within our emissions boundary.
Refrigerant fugitives	N	N	N	Y	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **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:** The source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public may consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Security	N	N	N	Y	N	**Size:** Immaterial. The emissions source is likely to be less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. **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:** The source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, may consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary

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