



PUBLIC DISCLOSURE STATEMENT

R&J BATTERIES PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active

Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	R&J Batteries Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<p><i>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.</i></p>  <p>Stuart Hamilton Chief Executive Officer 30 October 2024</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	5359.93 tCO ₂ -e
CARBON OFFSETS USED	5360 (81% VCUs, 19% ACCUs)
RENEWABLE ELECTRICITY	38.72%
CARBON ACCOUNT	Prepared by: Ground Zero Environmental Pty Ltd
TECHNICAL ASSESSMENT	30 October 2024 Ground Zero Environmental Pty Ltd Next technical assessment due: FY 2024/2025
THIRD PARTY VALIDATION	N/A

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2.CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of R&J Batteries Pty Ltd, ABN 71 151 273 675, and including the subsidiaries listed in the table below.

R & J Batteries (NSW) Pty Ltd

ABN 30 150 273 082

R & J Batteries (Qld) Pty Ltd

ABN 39 130 594 679

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

Organisation description

R&J Batteries Pty Ltd (R&J Batteries) is a battery, automotive and solar electrical goods wholesaling and retailing company. The company has been operating since 1995. Since its establishment the company has grown to operate 29 stores across Australia and New Zealand and has commercial links with over 18,000 product stockists and distributors. In this reporting period the company opened a new store in Albany Western Australia.

R&J Batteries is headquartered in Victoria and has branches in every state and territory across Australia. The company employs ~229 full time equivalent staff. The company is a major participant in this sector of the battery retail market in Australia.

The company's products include batteries for automotive, commercial, motorcycle, marine, solar and industrial use as well as lubricants and battery and solar accessories. It is understood that these are sourced from both Australian and overseas manufacturers and distributors. The associated, embodied emissions of the products distributed by R&J Batteries have not been included in the emissions boundary covered by this certification.

The operational control approach has been adopted to define the organisational emissions boundary for this certification. Consequently, all the operations over which R&J Batteries has the full authority to introduce and implement its control are included in this certification and accord with the Climate Active guidance.

The stores operating under the R&J Batteries name in New Zealand are owned and operated by a separate registered company in New Zealand and have not been included in the emissions boundary covered by this certification. However, some elements of postage, freight and courier services (e.g. stock shipped by R&J Batteries Pty Ltd to the New Zealand stores), and business air travel by R&J Batteries staff to and from New Zealand have been included in the scope of this certification.

The following subsidiaries are included within this certification:

Legal entity name	ABN	ACN
R & J Batteries (NSW) Pty Ltd	30 150 273 082	150 273 082
R & J Batteries (Qld) Pty Ltd	39 130 594 679	130 594 679

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 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.

There are no material Non-Quantified emissions in this carbon account.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to R&J Batteries 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.

“AdBlue” diesel exhaust fluid has been excluded from the emissions boundary.

Inside emissions boundary		Outside emission boundary
<p><u>Quantified</u></p> <ul style="list-style-type: none"> • Accommodation • Cleaning and chemicals • Electricity • Office equipment and supplies • Postage, courier and freight • Refrigerants • Stationary energy and fuels • Transport (air) • Transport (land and sea) • Waste • Water 	<p><u>Non-quantified</u></p> <p>N/A</p>	<p><u>Excluded</u></p> <p>'Ad Blue' Diesel Exhaust Fluid</p>
	<p><u>Optionally included</u></p> <p>N/A</p>	

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Overall

FY 2023/24 is the first year following the base year reporting for FY2022/23. Significant reductions were achieved in electricity usage in 2023/24 due to the adoption of rooftop solar generation on suitable R&J Batteries premises. The reduction here was balanced against increased emissions arising from the opening of a new branch in Albany WA, an increase in FTE staffing numbers, and an increase in expenditure and changes to emission factors applying to freight movements. Nevertheless, the average emissions per staff member have increased in FY 2023/24 by only 1% over our base year.

Further work is planned to reduce emissions in areas like electricity and fuel use in those elements where the company has control over these. There is little scope to influence the emissions that arise from freight movements which is one of the company's major sources of emissions. The cost of sea freight has risen and is influenced by international trade and exchange rate factors that are beyond the company's control. Air freight is already used very sparingly and there are no practical options for distributing our product to our regional locations other than by road.

Overall, our target is to reduce our scope 1, 2 and 3 emissions by 10% per FTE by 2030 from our base year of 27.3 tCO2-e (current year 26.3 tCO2-e (-4%)).

Electricity

Where cost effective opportunities are identified to expand the adoption of Greenpower across other R&J Batteries stores these will be taken up. The company aimed to source 37% of electricity in FY 2023/24 from 'Green' providers or via adoption of rooftop solar photovoltaic systems and achieved a figure of 39%. This was possible through the installation of rooftop solar on some of our owned and leased properties. Our target is to reduce our emissions from electricity use per FTE by 30% by 2026 from our base year of 1.9 tCO2-e (current year 1.4 tCO2-e (-26%)).

Transport (Land and Sea)

Transport fuel use and freight make up a significant proportion of R&J Batteries Carbon inventory. Our major product lines are various types of batteries which tend to be individually heavy and consequently the business requires larger and heavier vehicles to move our stock. The vehicle fleet used for this purpose tends to be diesel-fuelled utes and vans. By the end of 2024 we will complete a review of our fleet vehicle requirements and begin transitioning to lower emission vehicles where possible. By the end of 2026 we aim to achieve a 3% reduction in fuel use per FTE from our base year of (8.8 tCO2-e (current year 8.5 tCO2-e (-3%))).

Waste

Waste audits were conducted across our stores in 2024 to identify efficiencies in recycling and waste management aiming to reduce emissions per FTE arising from waste to landfill by at least 2% by June 2025 from our base year of 3.4 tCO2-e. This target was achieved this year (3.3 tCO2-e (-5%)) so we will aim to achieve a further 2% reduction by 2026.

Refrigerants

Air conditioning plant and equipment is being reviewed to provide more accurate data on efficiency and refrigerant leakage rates to identify poorly performing units. This is expected to be completed during 2025 and the improved data will guide procurement of more efficient, lower emission units at the end of life of existing plant. The aim to reduce emissions arising from air conditioners by 3% per FTE by 2026 from our base year of 0.14 tCO2-e was achieved early (current year 115kg CO2-e -15%) so we will aim to reduce this by a further 5% by 2030.

Office equipment & supplies

R&J Batteries will continue to purchase certified carbon neutral office paper for use in our stores Australia wide. As opportunities arise to identify and procure other commonly used product lines that are carbon neutral these will be preferred over other products where they represent value for money.

Offsets

Where emissions cannot be eliminated or reduced R&J Batteries will offset residual emissions with verified carbon offsets to continue to achieve certification from Climate Active.

Emissions reduction actions

Electricity

Our goal is to reduce emissions arising from use of the electricity grid over time. During this reporting period electricity generated at R&J Batteries sites from our new (and existing) solar infrastructure increased by approximately 10,000kWh.

Transport (Air, Land and Sea)

Thirty-one of our fleet and materials handling vehicles were replaced during this reporting period. These newer vehicles generally less polluting and more fuel-efficient models. Batteries tend to be heavy and our stores require larger vehicles such as utes and vans with sufficient load capacity to transport heavy items and loads. The impact of any improvement overall is not yet measurable compared to FY 2022/23 largely due to masking effect of the general recovery in business activity post-COVID which has resulted in greater use of vehicles for transport and staff travel. Over time improvements in our fleet vehicle emissions intensity in this category are expected to be achieved in line with our targets.

Waste

Waste reviews were undertaken during the year with some rationalisation of waste collection services planned for implementation in FY 2024/25.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/Year 1:	2022/23	5026.54	5026.54
Year 2:	2023/24	5359.93	5359.93

Significant changes in emissions

The following emission source changed significantly (i.e. +/-10% and at least 10% of the total carbon inventory) compared to the previous year:

- Marine Freight
- Stationary Energy Road Transport – (Diesel Fuel Use)

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Marine freight (\$)	760.83	992.49	Change in emission factor. Emissions for sea freight are calculated using expenditure in \$AUD as a proxy. Global and domestic disruptions impacted the container freight supply chain in 2023/24 leading to higher costs per kg of freight. The ACCC reported some importers having to pay four to 11 times as much for ocean freight as a year earlier see: https://www.accc.gov.au/media-release/disruptions-and-price-rises-persist-in-the-container-freight-supply-chain-report-finds
Stationary Energy Road Transport: (Diesel fuel use)	1099.31	1261.92	This overall increase in diesel fuel emissions (+14.8%) is attributable to a larger volume of diesel fuel purchases reported on fuel cards. It is considered this is due to the combined effects of several factors including: <ul style="list-style-type: none"> • the establishment of a new branch in Albany (WA); • the effects of an overall increase in FTE staff numbers in FY2023/24 to 204; • an increase in staff travel post -Covid 19; and • larger than usual orders of stock being delivered and transported in the first and last months of the reporting period inflating the 12 month figure.

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

No Climate Active carbon neutral products/services/buildings/precincts were used during the reporting period for this inventory.

Emissions summary

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

Emission category	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	29.17	29.17
Cleaning and chemicals	0.00	0.00	23.73	23.73
Electricity	0.00	256.31	31.64	287.96
Stationary Energy	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	7.85	7.85
Postage, courier and freight	0.00	0.00	2284.88	2284.88
Refrigerants	23.45	0.00	0.00	23.45
Transport (air)	0.00	0.00	300.38	300.38
Transport (land and sea)	1,173.74	0.00	567.65	1741.39
Waste	0.00	0.00	657.44	657.44
Water	0.00	0.00	3.67	3.67
Grand Total	1,197.19	256.31	3906.42	5359.93

Uplift factors

Not Applicable

6. CARBON OFFSETS

Eligible offsets retirement summary

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	1030	19.21%
Verified Carbon Units (VCUs)	4330	80.78%

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
April Salumei REDD Project	VCU	Verra Registry	5/11/2024	15851-721992562-721992571-VCS-VCU-352-VER-PG-14-1122-01012016-31122016-0	2016	10	0	0	10	0.19%
Gumbalie and Snake Gully Regeneration Project	ACCU	ANREU	30/10/2024	8349932183-8349933182	2023	1000	0	0	1000	18.66%
April Salumei REDD Project	VCU	Verra Registry	30/10/2024	15851- 721983127-721987406-VCS-VCU-352-VER-PG-14-1122-01012016- 31122016-0	2016	4280	0	0	4280	79.85%
April Salumei REDD Project	VCU	Verra Registry	3/10/2024	15851-721988462-721992561-VCS-VCU-352-VER-PG-14-1122-01012016-31122016-0	2016	4100	4060	0	40	0.74%
Blinky Forest Carbon Project	ACCU	ANREU	3/10/2024	8324367015 – 8324368014 LINK: https://cer.gov.au/	2021	1000	967	3	30	0.56%
						10,390	5027	3	5360	

Co-benefits

Gumbalie and Snake Gully Regeneration

EXTRAORDINARY IMPACT OFFSET PROJECT CATEGORY OVERVIEW

Located in New South Wales and Queensland, these carbon farming projects work with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of plant species threatens the food and habitat on which other native species rely. Clearing allows weeds and invasive animals to spread and affects greenhouse gas emissions.

The project areas can harbour a number of indigenous plant species which provide important habitat and nutrients for native wildlife. By erecting fencing and actively managing invasive species, these projects avoid emissions caused by clearing and achieve key environmental and biodiversity benefits.

The projects meet the following Sustainable Development Goals



blue
halo

April Salumei PNG

EXTRAORDINARY IMPACT OFFSET PROJECT CATEGORY OVERVIEW

Deep within the East Sepik Province of Papua New Guinea is TEM's April Salumei REDD Project. A combined area of 603,712 h.a. the landscape is defined by forested land on mineral soils. The project area is thriving with both traditional culture and extraordinary levels of biodiversity.

Located within a Forest Management Area designated for timber production by the Papua New Guinean Forest Authority, the project area was facing a very material threat. The carbon finance attracted through verified carbon unit revenues offers Indigenous landowners a form of income based on the carbon storage and ecosystem services provided by the forest, rather than through the short-term royalties that flow from logging concessions. Conserving the forest and its carbon stocks avoids significant volumes of carbon emissions.

Our project aims to improve the overall wellbeing of local communities, support sustainable agricultural development, provide access to employment, healthcare, education, and infrastructure, all while preserving the rich cultural traditions and customs of the Indigenous owners.

The projects meet the following Sustainable Development Goals



blue
halo

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7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

VERRA Standards for a Sustainable Future

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RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2016	31/12/2016	721992571-VCS-VCU-352-VER-PG-14-1122-01012016-31122016-0	10	VCU	1122	April Salumei REDD Project	Agriculture Forestry and Other Land Use			East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	R&J Batteries Pty Ltd	These units were cancelled on behalf of R&J Batteries Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard 2023/24.	05/11/2024

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Australian National Registry of Emissions Units

ANREU Home Account Holders Accounts Unit Position Summary Projects Transaction Log CER Notifications Public Reports My Profile

Transaction Details

Transaction details appear below.

Transaction ID	AU36818
Current Status	Completed (4)
Status Date	30/10/2024 14:46:53 (AEDT) 30/10/2024 03:46:53 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Krista
Transaction Approver	Gurney, Annabelle
Comment	These units were cancelled on behalf of R&J Batteries Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard 2023/24.

Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets Australia Pty Ltd

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			ERF158780					2022-23		8,349,932,183 - 8,349,933,182	1,000

VERRA Standards for a Sustainable Future

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RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2016	31/12/2016	721983127-VCU-352-VER-PG-14-1122-01012016-31122016-0	4280	VCU	1122	April Salumei REDD Project	Agriculture Forestry and Other Land Use			East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	R&J Batteries Pty Ltd	These units were cancelled on behalf of R&J Batteries Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard 2023/24.	30/10/2024

1 - 1 : 1

RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2016	31/12/2016	15851-721988462-721992561-VCS-VCU-352-VER- PG-14-1122-01012016-31122016-0	4100	VCU	1122	April Salumei Rainforest Community Conservation Project	Agriculture Forestry and Other Land Use		East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	R&J Batteries Pty Ltd	These units were cancelled on behalf of R&J Batteries Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard 2022/23.	03/10/2024	

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APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the market-based approach

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	90,604	0	18%
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)	12,666	0	2%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	3,199	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	93,466	0	18%
Residual Electricity	316,436	287,956	0%
Total renewable electricity (grid + non grid)	199,935	0	39%
Total grid electricity	516,371	287,956	39%
Total electricity (grid + non grid)	516,371	287,956	39%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	316,436	287,956	
Scope 2	281,663	256,313	
Scope 3 (includes T&D emissions from consumption under operational control)	34,773	31,644	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	38.72%
Mandatory	18.72%
Voluntary	20.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	256.31
Residual scope 3 emissions (t CO₂-e)	31.64
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	256.31
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	31.64
Total emissions liability (t CO₂-e)	287.96

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	17,086	17,086	11,619	854	0	0
NSW	64,293	64,293	43,719	3,215	0	0
SA	13,509	13,509	3,377	1,081	0	0
VIC	179,944	179,944	142,156	12,596	0	0
QLD	141,012	141,012	102,939	21,152	0	0
NT	45,914	45,914	24,793	3,214	0	0
WA	18,020	18,020	9,551	721	0	0
TAS	36,593	36,593	4,391	366	0	0
Grid electricity (scope 2 and 3)	516,371	516,371	342,545	43,198	0	0
ACT	0	0	0	0		
NSW	0	0	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)	0	0	0	0		
Total electricity (grid + non grid)	516,371					

Residual scope 2 emissions (t CO₂-e)	342.54
Residual scope 3 emissions (t CO₂-e)	43.20
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	342.54
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	43.20
Total emissions liability	385.74

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 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	

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission source have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** 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.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

AdBlue diesel exhaust fluid has been excluded from the emissions boundary. The volume of 'AdBlue' diesel exhaust fluid used in R&J Batteries fleet of diesel-powered vehicles is not considered relevant to the overall carbon inventory (estimated at 0.006% of the total).

AdBlue is a urea product (10-35% solution in water) that is used to reduce diesel fuel emissions arising from nitrogen oxides. It is understood its contribution to GHG in transport emissions would be measured at the tailpipe of Euro-fuel-standard-compliant diesel-powered vehicles in the emission factors for diesel fuel consumption. Assessment of the Scope 3 emissions arising from the production of the urea used in Ad Blue in Australia is based on some very limited data reported by the urea product manufacturers. An emission factor 0.18 kg/L might be appropriate in Australia based on this but cannot be confirmed.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
“AdBlue” Diesel Exhaust Fluid	N	N	N	N	N	<p>Size: To the best of our knowledge the emission source is likely to be about 0.31 t-CO₂-e, (0.006% of total emissions). This is insignificant compared to the emissions arising from R&J Batteries main emissions sources (freight, stationary energy transport and electricity emissions – 2285, 288, 1672 t-CO₂-e respectively).</p> <p>Influence: ‘Ad Blue’ is mandated under Euro VI fuel emission standards for most commercial (and many passenger) diesel vehicles produced and sold in Australia since at least 2020. Some vehicles were required to use it to meet Euro IV fuel emission standards much earlier (believed to be since 2005). While the quantity used is small (1718 litres) the company does not have the potential to influence the emissions from this source, as there is no alternative for our diesel fuelled vehicles and it is a GHG pollution reduction product.</p> <p>Risk: ‘Ad Blue’ is a urea product (10-35% urea in solution in water) that is used to reduce diesel fuel emissions arising from nitrogen oxides. No emission factors are available for the use of the product in Australia but research into the emissions intensity for the production of the urea used Ad Blue suggests a figure of 0.18 kg/L CO₂-e might be reasonable. 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.</p> <p>Stakeholders: It is unlikely key stakeholders, including the public, would consider this a relevant source of emissions for the business.</p> <p>Outsourcing: We are not aware of any Climate Active participants who are reporting the use of Ad Blue within their emission boundary.</p>



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