PUBLIC DISCLOSURE STATEMENT

OIL2U

SERVICE CERTIFICATION
CY 2024

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	The Trustee for PALMER WA TRUST (trading as Oil2U)
REPORTING PERIOD	Calendar year 1 January 2024 – 31 December 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.* 
	Jonathon Slee General Manager 29-04-2025

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

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Version 9.1.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	603 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.48%
CARBON ACCOUNT	Prepared by: Oil2U
TECHNICAL ASSESSMENT	28/04/2025 Rewild Agency The next technical assessment is due: CY 2027
THIRD PARTY VALIDATION	N/A

Contents

2. CERTIFICATION INFORMATION

Description of service certification

The Oil2U delivery service is a simple service certification for the bulk canola cooking oil delivery to food manufacturers, restaurants, entertainment venues, hotels, and other commercial businesses. Oil2U is run by The Trustee for Oil2U Trust – a subsidiary of The Trustee for PALMER WA TRUST (ABN: 28 165 017 659).

The greenhouse gas (GHG) emissions that result from the cultivation of the canola seed, processing of the canola seed, purification and manufacturing of the canola oil provided by this service, are not captured under this service's carbon neutral certification. These emissions are classified as 'product' emissions and are measured and managed separately from the delivery service emissions. Oil2U New Zealand is under a separate business entity and is beyond the Oil2U Australian delivery service boundary, and therefore not included within this assessment.

The assessment has been completed as a cradle-to-gate life cycle assessment (LCA).

This current assessment in this document is limited only to the Oil2U delivery service, it does not include the bulk canola oil product.

The total carbon emissions inventory to be offset will be assessed annually based on the quantity of carbon neutral certified oil (L) sold to customers via the Oil2U delivery service.

The functional unit is defined as kgs of carbon dioxide equivalent (CO_2-e) per litre of oil (kgCO_2-e/L) delivered by the Oil2U service operating in Victoria, Western Australia, and New South Wales. Oil2U expansions into both Queensland and South Australia are planned in the future, with GHG emissions from the delivery service in these locations to be considered in the future calendar year Public Disclosure Statements (PDSs).

- Functional unit: kgCO2-e/litre of oil delivered
- Offered as: full coverage of the bulk canola oil delivery service
- Life cycle: cradle-to-gate

The responsible entity for this service certification is The Trustee for PALMER WA TRUST (trading as Oil2U), ABN 28 165 017 659. This PDS includes information for the CY2024 reporting period.

Description of business

Oil2U is an individual business unit within a fully integrated canola oil management company that supplies chemical-free, naturally purified, canola cooking oil. Oil2U supplies bulk canola cooking oil to food manufacturers, restaurants, restaurants, entertainment venues, hotels, cafes, pubs and other commercial businesses. Oil2U has its own fleet of vehicles for the delivery and collection of canola cooking oil, with depots in Western Australia, Victoria and New South Wales, resulting in high levels of involvement and specialised customer service with each stage of their service offering.

Oil2U has full oil traceability of their canola cooking oil from farm to fryer to fuel. A state-of-the-art one-truck delivery service ensures a total oil management solution offering reliable delivery and retrieval of canola cooking oil. All the Oil2U fleet are fitted with global positioning system (GPS) technology to ensure that only canola cooking oil (fresh or used) is transported in the Oil2U trucks. The canola oil only designated trucks provide protection and complete assurance of the identity and integrity of Oil2U canola cooking oil. The high-tech, canola oil specific truck fleet is fitted with solar panels and rechargeable batteries for running the pumping systems for the transfers of canola cooking oil and this achieves a quieter oil delivery and collection experience for Oil2U end users.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

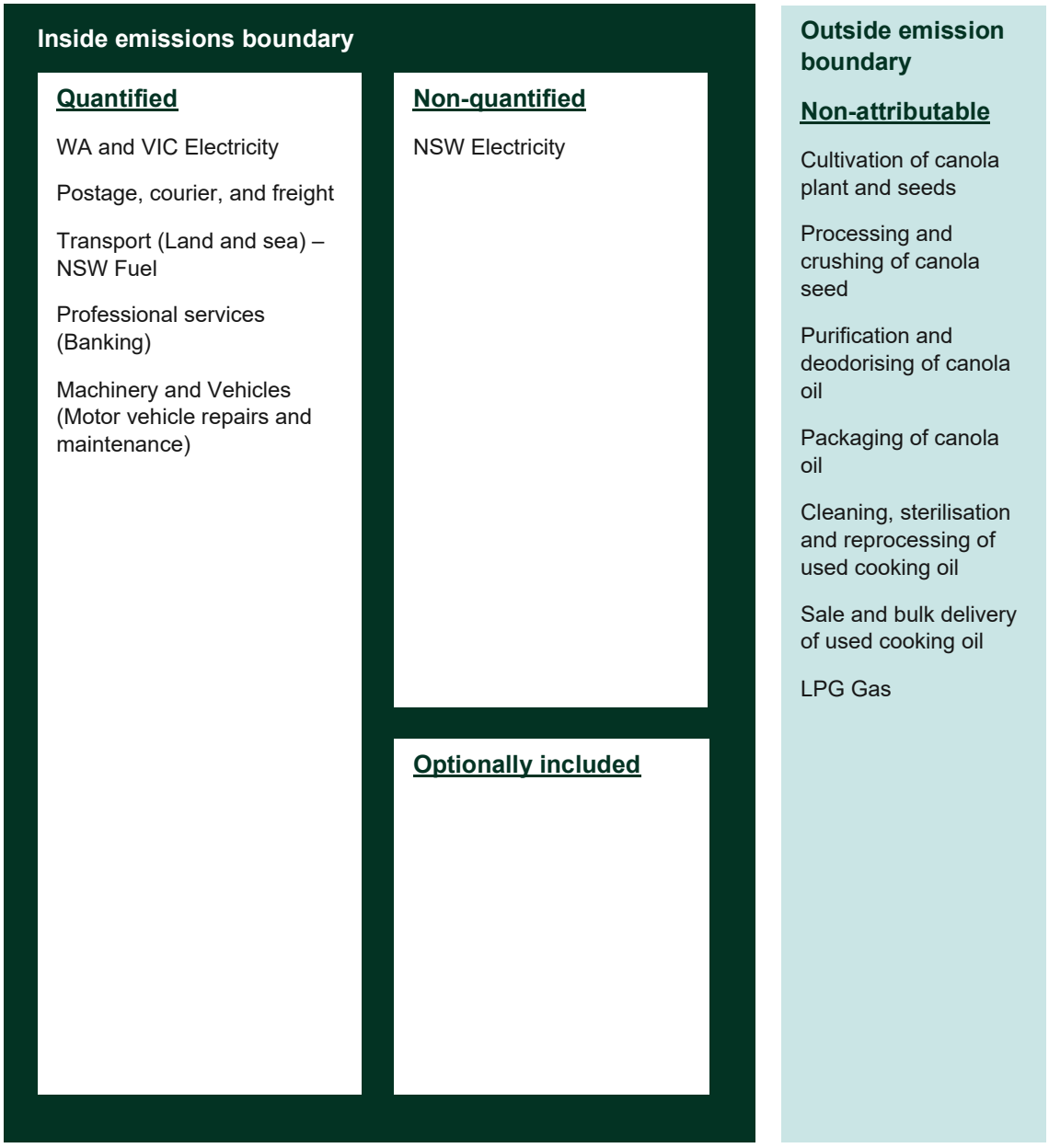
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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.



LPG Gas: The inclusion of LPG was associated with any forklift movements linked to Oil2U for the first reporting year (CY 2021). As the Oil2U bulk canola oil cooking oil delivery service supplies bulk canola oil Oil2U, there are only bulk truck movements of oil between fixed oil tanks to truck oil tankers, ISO tankers, or Flexi-tanks. This oil is then transferred to deep fryers for end use. The LPG invoices have been addressed to Alba Edible Oils and cover any intermediate bulk container (IBC), pails and/or boxed Alba Edible oil product movements on pallets. These products fall outside the Oil2U delivery service emission boundary and hence have been excluded from the 2024 CY data.

NSW Fuel: Fuel invoices with the exact petrol or diesel usage by Melbourne and New South Wales vehicles now provide the exact quantity of each fuel source. This covers all Oil2U vehicles in Melbourne and New South Wales. Actual values for NSW Fuel have been used in this calendar year's report and included under the Transport (land and sea) section.

Service process diagram

The assessment has been completed as a cradle-to-gate assessment as the delivery service operates in a closed loop, fully integrated supply chain, whereas the used cooking oil is collected and re-processed into secondary products.

Upstream emissions

Excluded emission sources

- Cultivation of canola plant and seeds
- Processing and crushing of canola seed
- Purification and deodorising of canola oil
- Packaging of canola oil
- Transport and movement of any packaged canola oil products by forklift

Service delivery

Transport freight of canola cooking oil for delivery and collection

- Diesel
- Petrol
- Vehicle maintenance
- Train freight

Management of service

- Electricity
- Banking

Downstream emissions

Excluded emission sources

- Cleaning, sterilisation and reprocessing of used cooking oil
- Sale and bulk delivery of used cooking oil

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Oil2U understands the importance of continually striving to reduce its GHG emissions, including working closely with other integrated business units within the company involved with the seed cultivation, crushing and oil extraction, oil purification and deoderisation of their canola oil products. Oil2U is setting an emissions reduction target consisting of:

- Reduce the carbon footprint of the canola oil delivery service **by 50% compared to the base year (CY21) by 2035**; and
- Reduce the carbon footprint of the canola oil delivery service by **75% compared to the base year (CY21) by 2045.**
- Reduce the **scope 1 emissions** associated with **diesel** and **petrol consumption** in Western Australia, Victoria, and New South Wales **by at least 10% by 2030**.
- Decreasing the **scope 3 emissions** linked with **train freight by at least 10% by 2030.**

These targets are challenging due to the high proportion of emissions that come directly from the transportation of the canola oil by train or delivery vehicles, where there are limited low-emission alternatives in the current market. Progression to achieving these targets will be supported by the following actions:

- Continuous improvement in streamlining route optimisation for delivery vehicles, to lower their total distance travelled and therefore reduce diesel fuel usage.
- Progression towards establishing local canola oil production and processing within Victoria and New South Wales. By doing so, it reduces the quantity of oil transported by train freight from Western Australia to the eastern states.
- Early adoption of low-emission and/or hybrid heavy vehicles into the Oil2U canola cooking oil delivery service fleet, to decrease scope 1 emissions and diesel consumption.
- Beyond the canola cooking oil delivery service, The Trustee for Palmer WA Trust is also prioritising renewable energy expansion projects (additional solar panels, battery energy storage, etc) at their canola crush and refinery operations.

Emissions reduction actions

Throughout CY2024, Oil2U has taken several actions in effort to enable future reductions in emissions related to their oil delivery. This includes:

- Ongoing implementation of Oil2U's optimisation program focusing on reducing the km travelled and energy usage for oil delivered to customers.
- Ongoing updating of vehicle fleets to minimise transportation and maintenance/repair emissions.
- Increasing funding towards research and development into equipment with emissions in mind, such as the use of solar and other renewable resources where possible.
- Increase in internal staffing and resources to manage, critique and report GHG emissions, improving internal capabilities and streamlining carbon footprint reduction projects.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year/Year 1:	2021	215.23	0.049 kgCO2-e/L
Year 2:	2022	331.67	0.0598 kgCO2-e/L
Year 3:	2023	432.19	0.0769 kgCO2-e/L
Year 4:	2024	602.99	0.0948 kgCO2-e/L

Significant changes in emissions

Significant changes in emissions			
Attributable process	**Previous year emissions (t CO_2-e)**	**Current year emissions (t CO_2-e)**	**Reason for change**
Rail or train freight	142.83	254.77	Greater quantity of bulk canola oil transported to the eastern states (+169 MT to Victoria and New South Wales; a 9.41% increase)
Diesel oil post-2004	233.98	302.67	Increases to the number of vehicles in the WA, Vic & NSW fleets, have supported increases in canola oil deliveries and demand growth.

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

Not applicable

Emissions summary

Life cycle stage / Attributable process / Emission source	**tCO_2-e**
WA and VIC Electricity	13.01
Machinery and vehicles	15.07
Postage courier and freight	254.77
Professional services	0.02
Transport (land and sea)	318.39
NSW Electricity (uplift factor)[1]	1.72
Attributable emissions (tCO_2-e)	602.99

Product / Service offset liability	
Emissions intensity per functional unit	0.0945 kgCO2-e/Litre
Emissions intensity per functional unit including uplift factors	0.0948 kgCO2-e/Litre
Number of functional units (litres) covered by the certification	6,362,032.02
Total emissions (tCO_2-e) to be offset	**603**

[1] Data is unavailable for NSW electricity and uplift applied

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 Carbon Units (VCUs)	603	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
THEPARAK WIND IN THAILAND	VCU	Verra Registry	17/05/2024	8144-460964117-460964516 VCU-1491-VER-TH-1-2002 01012019-31102019-1	2019	400	382	0	18	2.99%
Rimba Raya Biodiversity Reserve Project	VCU	Verra Registry	17/05/2024	6979-362452700-362453099 VCU-016-MER-ID-14-674 01012014-30062014-1	2014	400	383	0	17	2.82%
Urla Wind Power Project, Turkey	VCU	Verra Registry	28/04/2025	12205-395250937-395251036-VCS-VCU-279-VER-TR-1-1439-01012019-31122019-0	2019	100	0	0	100	16.58%
Rimba Raya Biodiversity Reserve Project	VCU	Verra Registry	28/04/2025	9839-143662684-143663183-VCS-VCU-263-VER-ID-14-674-01012017-22062017-1	2017	500	0	32	468	77.61%
					Offset Totals:	**1400**	**765**	**32**	**603**	**100.00%**

Stapled units summary

The below units have been 'stapled' to eligible Climate Active carbon offset units. Stapled units may represent a beneficial outcome, such as biodiversity protection or improved water quality. These purchases are additional to Climate Active program requirements.

Stapled units and their corresponding scheme or project have not been assessed by Climate Active against the offset integrity principles in the Climate Active Carbon Neutral Standards and are not included in the list of eligible Climate Active carbon offset units (Appendix A of the Standards). Businesses have undertaken their own due diligence when purchasing these stapled units.

Project name	Unit type e.g. biodiversity	Project location	Eligible offset project stapled to	Stapled quantity	Link to project or evidence
Biodiverse Reforestation Carbon Offsets (BRCO – Yarra Yarra Biodiversity Corridor	Biodiversity	Western Australia (WA)	Urla Wind Power Project, Turkey	100	Our Projects - Yarra Yarra Biodiversity Corridor | Carbon Neutral Verra Registry
Biodiverse Reforestation Carbon Offsets (BRCO – Yarra Yarra Biodiversity Corridor	Biodiversity	Western Australia (WA)	THEPARAK WIND IN THAILAND	18	Our Projects - Yarra Yarra Biodiversity Corridor | Carbon Neutral Verra Registry

Co-benefits

Australian Biodiverse Reforestation Carbon Offsets (BRCO), Yarra Yarra Biodiversity Corridor:

- Reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna
- Improved water and soil quality
- Increase in local employment and skill development
- Protection of indigenous communities and heritage sites in the project area
- Lowering salinity in both ground and surface waters over the project life

VCS VCU Urla Wind Power Project, Turkey

- Generate clean electricity by converting wind energy to electrical energy
- Electricity generated from this project is generated free from GHG emissions and delivered into the Turkish national electricity grid.
- Reducing the amount of electricity Turkey derives from fossil fuel sources and thereby limiting specific atmospheric pollutants.

The Rimba Raya Biodiversity Reserve Project:

- Protecting the integrity and security of the world-renowned Tanjung Putting National Park
- Increased access to clean drinking water
- Promote sustainable management of all types of forests, halt deforestation, and restore degraded forests.
- Ensure sustainable food production systems by better managing the productivity and incomes of small-scale producers

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

This is to certify that

Oil2U

has permanently surrendered

600

Biodiverse Reforestation Carbon Offsets from the *Yarra Yarra Biodiversity Corridor*, Australia
Avoided Deforestation - VCS REDD, *Rimba Raya* project, Indonesia,
and another **Renewable Energy** project.

Thank you for choosing to make a difference by combating climate change.

carbonneutral®
Turn Emissions into Trees®

Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 451004

Dr Phil Ireland | Chief Executive Officer

Issue Date: 28 April 2025 | **Emissions Period:** 1 January 2024 - 31 December 2024

Serial numbers (inclusive): NWSA-B1-23/0023381-0023480
Serial numbers (inclusive): 9839-143662684-143663183-VCS-VCU-263-VER-ID-14-674-01012017-22062017-1

Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): 12205-395250937-395251036-VCS-VCU-279-VER-TR-1-1439-01012019-31122019-0

This is to certify that

Palmer WA Trust (trading as Oil2U)

for its calendar years' 2024 Climate Active certifications has permanently surrendered

100

Biodiverse Reforestation Carbon Offsets
from the *Yarra Yarra Biodiversity Corridor*, Australia

Thank you for making a difference to our planet and future generations by combating climate change.

carbonneutral
Turn Emissions into Trees®

Dr Phil Ireland | Chief Executive Officer

Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

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Serial numbers (inclusive): NWSA-B1-23/0023381-0023480

Biodiverse Reforestation Carbon Offsets support new plantings. Sequestration occurs over time and FullCAM is used to calculate the number of tonnes sequestered per hectare over 50 years.

Climate Active

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 ($kgCO_2$-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	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)	3,241	0	18%
Residual Electricity	14,299	13,012	0%
Total renewable electricity (grid + non grid)	**3,241**	**0**	**18%**
Total grid electricity	**17,540**	**13,012**	**18%**
Total electricity (grid + non grid)	**17,540**	**13,012**	**18%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**14,299**	**13,012**	
Scope 2	12,727	11,582	
Scope 3 (includes T&D emissions from consumption under operational control)	1,571	1,430	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**18.48%**
Mandatory	**18.48%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**11.58**
Residual scope 3 emissions (t CO_2-e)	**1.43**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11.58**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.43**
Total emissions liability (t CO_2-e)	**13.01**

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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	7,145	7,145	5,645	500	7,145	7,145
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	10,395	10,395	5,509	416	10,395	10,395
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**17,540**	**17,540**	**11,154**	**916**	**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)	**17,540**					

Residual scope 2 emissions (t CO_2-e)	**11.15**
Residual scope 3 emissions (t CO_2-e)	**0.92**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11.15**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.92**
Total emissions liability	**12.07**

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
NSW Electricity	Data Unavailable

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	N/A	N/A	N/A

Data management plan for non-quantified sources

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

Due to a lack of data availability, an uplift factor has been applied for the following emissions source:

- Electricity (NSW Depot)

Electricity consumption (kWh) is unknown at the NSW depot due to the tenancy and rental billing arrangements, which do not give Oil2U visibility of electricity usage. Oil2U is engaging with the building owner and manager to determine a method to confirm usage per area (m2) for the tenancy for future certifications.

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
Cultivation of canola plant and seed	Y	N	N	N	N	**Size:** Yes, large compared to other attributable emissions. **Influence:** No, the influence for this emission source sits outside the control of the Oil2U service and remains the responsibility of the oil product (which operates under a separate business entity, which is not included within the boundary of the delivery service). **Risk:** No relevant risks identified. **Stakeholders:** No, stakeholders are unlikely to consider this a relevant source of emissions for the Oil2U service. **Outsourcing:** No, not applicable.
Processing of canola seed	Y	N	N	N	N	**Size:** Yes, likely to be large compared to other attributable emissions. **Influence:** No, the influence for this emission source sits outside the control of the Oil2U service and remains the responsibility of the oil product (which operates under a separate entity – not included within the boundary of the delivery service). **Risk:** No relevant risks identified. **Stakeholders:** No, stakeholders are unlikely to consider this a relevant source of emissions for the Oil2U service. **Outsourcing:** No, not applicable.
Purification and deodorising of canola oil	Y	N	N	N	N	**Size:** Yes, likely to be large compared to other attributable emissions. **Influence:** No, the influence for this emission source sits outside the control of the Oil2U service and remains the responsibility of the oil product (which operates under a separate entity – not included within the boundary of the delivery service). **Risk:** No relevant risks identified. **Stakeholders:** No, stakeholders are unlikely to consider this a relevant source of emissions for the Oil2U service. **Outsourcing:** No, while contingency outsourcing options are available interstate – these fall outside of the Oil2U delivery service boundary.

Packaging of canola oil	N	Y	N	N	N	**Size:** No, unlikely to be large compared to other attributable emissions. **Influence:** Yes, however, the oil packaging has been designed to be delivered in bulk via either Oil2U or a separate integrated business unit, rather than individually packaged, so this source is not relevant to the service. **Risk:** No relevant risks identified. **Stakeholders:** No, stakeholders are unlikely to consider this a relevant source of emissions for the Oil2U service. **Outsourcing:** No, not applicable.
Cleaning, sterilisation and reprocessing of used cooking oil	Y	N	N	N	N	**Size:** Moderate compared to other attributable emissions. **Influence:** No, the influence for this emission source sits outside the existing cradle-to-gate Oil2U delivery service and remains. **Risk:** No relevant risks identified. **Stakeholders:** No, given this is a cradle-to-gate emissions boundary the downstream processing of used oil is not likely to be considered relevant. **Outsourcing:** No, while contingency outsourcing options are available interstate – these fall outside of the Oil2U delivery service boundary.
Sales and bulk delivery of used cooking oil	Y	N	N	N	N	**Size:** Yes, likely to be large compared to other attributable emissions. **Influence:** No, the influence for this emission source sits outside the existing cradle-to-gate Oil2U delivery service and remains. **Risk:** No relevant risks identified. **Stakeholders:** No, given this is a cradle-to-gate emissions boundary the downstream use and end-of-life of the used oil is not likely to be considered relevant. **Outsourcing:** No, while contingency outsourcing options are available interstate – these fall outside of the Oil2U delivery service boundary.
LPG Gas	N	N	N	N	Y	**Size:** No, based on previous assessments and estimates the source is not a large contribution compared with other sources. **Influence:** No, the influence for this emission source sits outside the existing Oil2U delivery service boundary as it is controlled and paid for by the canola oil product manufacturing process rather than within the Oil2U delivery service. **Risk:** No relevant risks identified. **Stakeholders:** No, stakeholders are unlikely to deem this as an attributable source. **Outsourcing:** Yes, there was small portion of LPG Gas that was historically paid for by Oil2U, but this has since been re-allocated to the canola oil product given it should not be attributed to the delivery service.

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