PUBLIC DISCLOSURE STATEMENT

ASAHI BEVERAGES PTY LTD

PRODUCT CERTIFICATION

CY2024

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Asahi Beverages Pty Ltd
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.*  Nigel Parsons Chief Commercial Officer, Asahi Beverages *29/01/2026*

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

Version 9.1.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	19,631 tCO_2-e
CARBON OFFSETS USED	20% ACCUs, 24% VERs, 38% VCUs, 18% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: EY
TECHNICAL ASSESSMENT	30/09/2022 EY Next technical assessment due: CY2026

Contents

2. CERTIFICATION INFORMATION

Description of product certification

This certification covers all Cool Ridge water products sold to customers by Asahi Beverages Pty Ltd ('Asahi Beverages').

- Functional unit: one liter (L) of Cool Ridge water products sold
- Offered as: full coverage product
- Life cycle: cradle-to-grave, inclusive of distribution and consumption of the Cool Ridge product.

The responsible entity for this product certification is Asahi Beverages Pty Ltd, ABN 510 042 439 94.

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Asahi Beverages is one of the leading beverage companies in Australia and New Zealand. Asahi Beverages markets quality alcohol and non-alcohol beverages, boasting a strong portfolio of established household brands and innovative, new-to-market products.

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. These attributable processes are services, materials and energy flows that become the product, make the product and carry the product 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. 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.

Emissions boundary

Inside emissions boundary

Quantified

Electricity (acquisition, manufacturing and refrigeration)

LPG – forklift

Transport – sea

Transport – road

Plastic preform

Plastic closures

Plastic wrap

Plastic labels

Cardboard packaging

Carbon dioxide

Chemicals

Advertising

Waste and hazardous waste – landfill

Waste – recycled

End-of-life treatment – Cardboard

Natural gas consumed in manufacturing facilities for cleaning

Non-quantified

N/A

Excluded

Consumer travel

Pallet manufacturing and end-of-life treatment

End-of-life treatment for transport of packaging to landfill or recycling

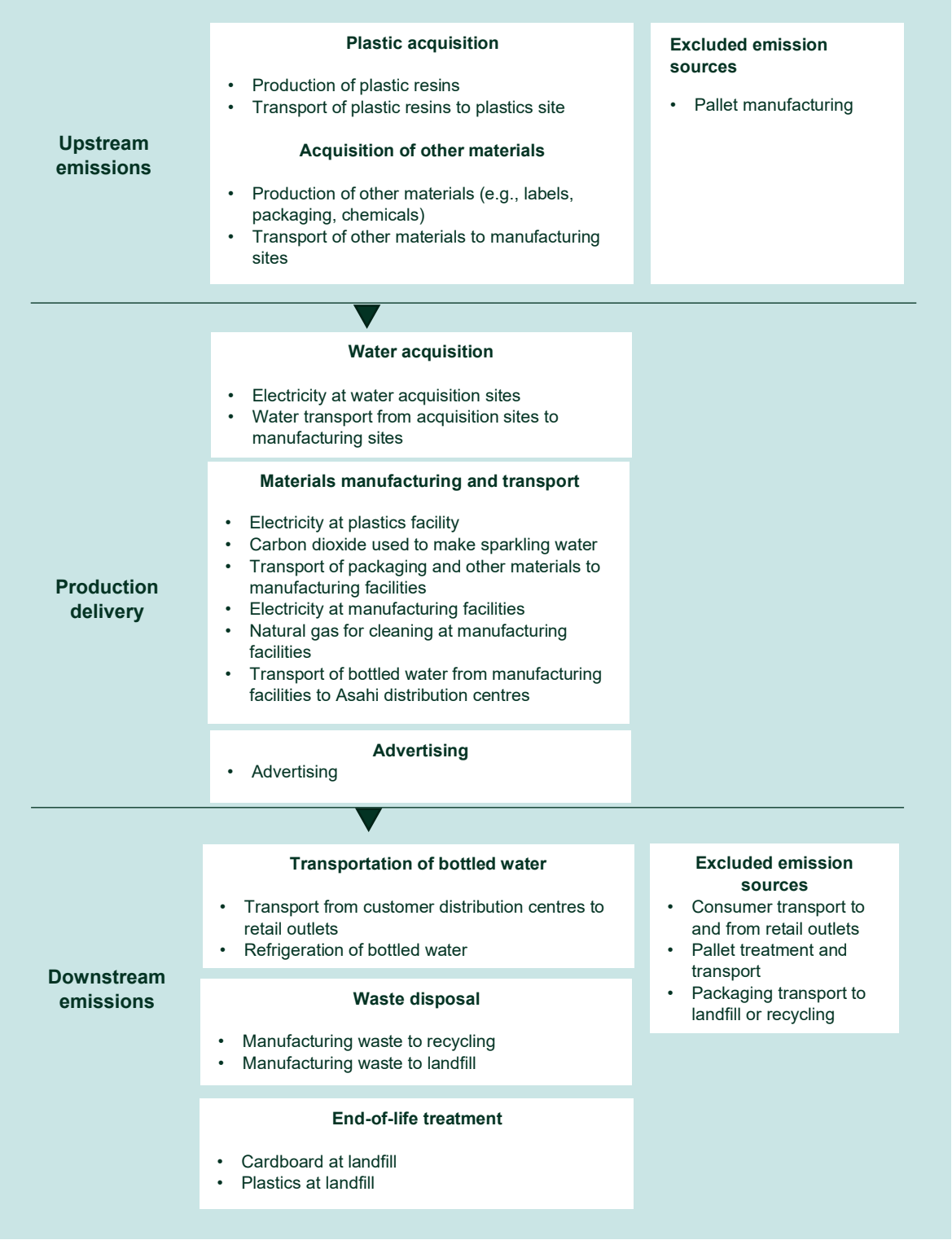
Outside emission boundary

Non-attributable

Corporate emissions (e.g., office, business travel, employee commuting)

Product process diagram

Cradle-to-grave boundary



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Asahi Beverages recognises that we can use our large supply chain and extensive partnerships to drive positive climate action across our operations and brands (including Cool Ridge water).

To help tackle this issue, 100% of our purchased electricity will be sourced from or matched with renewable sources by 2025. This will involve scaling our on-site solar generation to reduce what we purchase, and matching our remaining energy requirements through Power Purchase Agreements which support the development of renewable energy projects.

Our parent company, Asahi Group Holdings, has obtained approval from the Science Based Targets Initiative (SBTi) for the Group's 2030 and 2050 targets. SBTi is a global initiative that validates if company-set goals for tCO_2-e reduction are in line with scientific evidence. In line with these global targets, we are working on a plan to reduce and offset emissions across our supply chain to achieve net zero by 2050 - from the farmers who grow our ingredients through to our manufacturing sites and the vehicles that deliver our beverages.

What we are targeting - our Climate Change goals:

- 100% of our purchased electricity to be sourced from or matched with renewable sources by 2025.
- Reduce Scope 1 & 2 CO2 emissions in our operations by 50% by 2025*
- Reduce Scope 3 CO2 emissions by 30% by 2030*

**vs a baseline year of 2019. The baseline year for Cool Ridge products is 2021.*

These targets above are global targets that Asahi Beverages in Australia and New Zealand contribute to.

Emissions reduction actions

Below is a summary of the emissions reduction actions Asahi Beverages took during reporting period to reduce emissions:

- Asahi Beverages entered into its 3rd Power Purchase Agreement in July 2024, with New England Solar. While we cannot claim a carbon offset until we relinquish our LGCs toward the end of 2025, this will contribute to a significant reduction in our Scope 2 emissions.
- Asahi Beverages completed its Scope 3 emissions reduction roadmap, identifying the priority initiatives to deliver in collaboration with our suppliers to reduce emissions across our value chain.
- World-class CPA-PET recycling plant in Albury-Wodonga operational since December 2023.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit**
Base Year / Year 1:	2023	21,152*	0.00028 tCO_2-e/L of Cool Ridge water sold
Year 2:	2024	19,631	0.00026 tCO_2-e/ L of Cool Ridge water sold

*Figure excludes uplift applied in 2023 PDS (total 23,224) to account for the additional month of December 2022 (the month that details of the carbon neutral certification began appearing on Cool Ridge products)

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**
Acquisition and Manufacturing Electricity Consumption (NSW)	5,597	2,502	An error from the previous year was corrected for the electricity consumption at the Albury Plastics site where additional electricity was accounted for that should not have been attributed to Cool Ridge. Furthermore, the apportionment approach used to allocate electricity consumption at each acquisition and manufacturing site to Cool Ridge products has been updated for improved granularity this year.
Refrigeration Electricity Consumption (QLD)	2,206	2,433	Refrigeration emissions have increased as the result of a revision to the assumption used to estimate the percentage of Cool Ridge water cooled (vs being stored at an ambient temperature) for petrol stations and convenience stores ('P&C') specifically. QLD has a higher proportion of P&C customers relative to the other states so was impacted the most by this change in assumption.
Transport - Road (articulated truck)	2,745	2,327	Transport emissions have decreased as the result of improved data reducing the calculation methodology's reliance on estimations.

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

N/A

Emissions summary

Attributable process / Emission source	tCO_2-e
Manufacturing and transport of plastic resin	1,825
Manufacturing and transport of other materials (e.g. labels, cardboard, chemicals)	709
Water acquisition and transport	867
Materials manufacturing and transport	3,871
Advertising	74
Transportation of water bottles to customer	2,028
Refrigeration	9,616
Waste disposal	157
End-of-life treatment	484
Attributable emissions (tCO_2-e)	19,631

Product / Service offset liability	
Emissions intensity per functional unit	0.00026 tCO_2-e/ L of Cool Ridge water sold
Emissions intensity per functional unit including uplift factors	0.00026 tCO_2-e/ L of Cool Ridge water sold
Number of functional units covered by the certification	75,023,261
Total emissions (tCO_2-e) to be offset	19,631

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
Australian Carbon Credit Units (ACCUs)	3,984	20%
Certified Emissions Reductions (CERs)	3,504	18%
Verified Carbon Units (VCUs)	7,528	38%
Verified Emissions Reductions (VERs)	4,615	24%

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
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	28/04/2025	12730-430660187-430660820-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020	634	0	0	634	3%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	28/04/2025	12730-430920187-430921418-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020	1,232	0	0	1,232	6%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	28/04/2025	12730-426031554-426031687-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020	134	0	0	134	1%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	28/04/2025	12354-406087040-406089906-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1	2019	2,867	0	1,103	1,764	9%
Kuamut Rainforest Conservation Project	VCU	Verra Registry	28/04/2025	16537-769662106-769662441-VCS-VCU-1491-VER-MY-14-2609-01012017-31122017-1	2017	336	0	0	336	2%
Kuamut Rainforest Conservation Project	VCU	Verra Registry	28/04/2025	16537-769564821-769569352-VCS-VCU-1491-VER-MY-14-2609-01012017-31122017-1	2017	4,532	0	1,104	3,428	17%
Jandra / Nulty Regeneration Project	ACCU	ANREU	10/10/2022	8,323,928,134-8,323,930,131 Refer to Appendix A for evidence of purchase and cancellation	2020-21	1,998	1,000	0	998	5%
Lakemere HumanInduced Regeneration Project	ACCU	ANREU	10/10/2022	8,336,629,430-8,336,633,530 Refer to Appendix A for evidence of purchase and cancellation	2021-22	4,101	1,500	0	2,601	13%
Mainoru Savanna Burning Project	ACCU	ANREU	10/10/2022	8,345,090,712-8,345,091,396 Refer to Appendix A for evidence of purchase and cancellation	2021-22	685	300	0	385	2%

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
GS1247 VPA 11 Improved Kitchen Regimes: Gatsibo District Borehole Project, Rwanda	VER	Gold Standard Impact Registry	6/10/2022	GS1-1-RW-GS3306-16-2020-19993-6-55, GS1-1-RW-GS3430-16-2020-19995-1-5, GS1-1-RWGS3430-16-2020-19995-6- 271, GS1-1-RW-GS3431- 16-2020-19997-1-5, GS1-1- RW-GS3306-16-2020- 19993-1-5, GS1-1-RWGS3432-16-2020-19999-1- 5, GS1-1-RW-GS3433-16- 2020-20001-1-5, GS1-1- RW-GS3306-16-2020- 19993-56-271, GS1-1-RWGS3433-16-2020-20001-6- 260, GS1-1-RW-GS4897- 16-2020-21017-1-100, GS1- 1-RW-GS3431-16-2020- 19997-6-105, GS1-1-RWGS3432-16-2020-19999-6- 86	2020	1,093	500	0	593	3%
GS1247 VPA 11 Improved Kitchen Regimes: Gatsibo District Borehole Project, Rwanda	VER	Gold Standard Impact Registry	6/10/2022	GS1-1-RW-GS4901-16-2019-19808-700-7479, GS1-1-RW-GS4899-16-2019-19804-147-4021	2019	10,655	7,000	0	3,655	19%

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
GS1247 VPA 11 Improved Kitchen Regimes: Gatsibo District Borehole Project, Rwanda	VER	Gold Standard Impact Registry	6/10/2022	GS1-1-RW-GS3306-16-2021-21339-221-231, GS1- 1-RW-GS6788-16-2021- 21357-1-231, GS1-1-RWGS4202-16-2021-21349-1- 174, GS1-1-RW-GS4202- 16-2021-21349-175-225, GS1-1-RW-GS6789-16- 2021-21359-32-231	2021	667	300	0	367	2%
Dispensers in Malawi - CPA 8 (Safe Water Dispenser in Malawi)	CER	Swiss Emissions Trading Registry	7/10/2022	4352948 – 4369075 Refer to Appendix A for evidence of purchase and cancellation	CP2	16,128	12,624	0	3,504	18%
						45,062	**23,224**	**2,207**	**19,631**	

Co-benefits

Katingan Peatland Restoration and Conservation Project |**Restoring peatlands and reducing deforestation**

- The VCS1477 project protects and restores 149,800 hectares of peatland ecosystems in the province of Central Kalimantan. The project area covers one of the largest peat swamp forests in Indonesia and aims to reduce deforestation and degradation, restore habitats and ecosystems, conserve biodiversity and increase economic opportunities for local communities.
- The conservation and restoration activities are expected to avoid an average of 7,451,847 tCO_2e of greenhouse gas emissions per year.

Kuamut Rainforest Conservation Project | **Protecting rainforests and preventing deforestation through lease agreements**

- The Kuamut Rainforest Conservation Project ('Kuamut Project') aims to protect and restore 83,381 ha of tropical forest in Sabah, Malaysia.
- The project is located in the Tongod and Kinabatangan Districts of Sabah, Malaysia. The project area is part of a long-term approximately 1-million-hectare concession granted to Yayasan Sabah on a 99-year lease arrangement with the Sabah Forestry Department (acting on behalf of the State Government of Sabah). Yayasan Sabah is a State-owned para-governmental charitable foundation that was formed in 1966 with the aim of 'improving the lives of Malaysians living in Sabah.
- Prior to the start of the project, the project area was designated as production forest (Class II). The area had been repeatedly logged in the past and was designated for further commercial exploitation. Project additionality is explicitly demonstrated by preventing 84,000 hectares of commercial logging over 30 years. Had the project not intervened, it is estimated that the resulting carbon emissions over this period would have added 16 million tonnes of carbon dioxide equivalent (tCO2e) into the atmosphere.

Jandra / Nulty Native Forest Regeneration | **Restoring native forests and sequestering carbon on degraded agricultural land**

- Livestock and feral animals on grazing properties across regional Australia can suppress forest growth.
- By excluding stock and managing pests in these areas, the Human-Induced Regeneration (HIR) method can restore forest cover. As trees grow, they improve habitat for native species and restore local ecosystem services, improving biodiversity.
- Regenerated native forests also sequester carbon, thereby creating an alternative revenue stream for rural landholders in the form of Australian Carbon Credit Units (ACCUs).

Lakemere Human-Induced Regeneration | **Restoring native forests and sequestering carbon on degraded agricultural land**

- By utilising in-situ seed sources, such as rootstock and lignotubers, permanent native forests are regenerated in central NSW.
- These lands have been clear of vegetation and regrowth has been greatly suppressed for at least 10 years. As the natives forests grow, they improve habitat for native species and restore local ecosystem services.
- Regenerated native forests also sequester carbon, thereby creating an alternative revenue stream for rural landholders from the sale of Australian Carbon Credit Units (ACCUs).

Mainoru Fire Management | **Reducing emissions through traditional Indigenous fire management in the Northern Territory (Katherine)**

- The Mainoru Savanna Burning Project is an early-dry season (EDS) savanna burning project aimed at reducing late-dry-season (LDS) wildfires.
- This is a 25 year long project that started in 2011 and is scheduled to end in 2036, covering an area of area of 132,311 hectares. The Mainoru Station is approximately 250 kilometres (km) southeast of Katherine in the Northern Territory (NT).
- The objective of this project is to reduce the effect of the uncontrolled wildfires commonly occurring throughout Northern Australia during the LDS season, through prescribed fires during the EDS or other suitable activities.

- This helps mitigate the emission of a large volume of greenhouse gas (GHG) released by these fires, alongside better protecting the essential infrastructure, cultural sites and biodiversity that are threatened by wildfire.
- Additionally, the project generates annual ACCUs, which are sold to the voluntary market providing further financial support for ongoing conservation management.

Safe Community Water Supply, Rwanda | **Improving health and sanitation with access to clean water**

- Lack of safe water, along with poor sanitation and hygiene, is among the greatest causes of poverty in Africa. Without access to clean drinking water, breaking the poverty cycle is incredibly difficult.
- The Rwanda Safe Water Project benefits 68,000 people, improving the livelihood of communities by providing 50 million litres of clean water annually.
- On average over the project, 140,000 tCO2 mitigated by removing the need to boil water over wood fires for purification, and 85,000 tonnes of wood saved, relieving pressure on surrounding forests.

Safe Water Dispenser, Malawi | **Improving health and sanitation with access to clean water**

- Inadequate access to microbiologically safe drinking water continuously threatens the health and well-being of more than a billion people, primarily in developing countries. In Malawi, around 10.9% of the rural population doesn't have access to an improved water source.
- The project seeks to further the access of households and communities to safe drinking water, using a low greenhouse gas emitting water purification technology, chlorine dispensers. Treating water with chlorine at the source provides an effective, low cost and safe approach to improving water quality and reducing the impact of child diarrhea in Kenya

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Offset evidence: The CER and ACCU registries do not have public URLs so evidence of purchase and cancellation of these units is provided below:

CER units: 16,128 units

Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Federal Department of the Environment, Transport, Energy and Communications DETEC

Federal Office for the Environment FOEN
Climate Division

Berne, 07 October 2022

Transaction notification CH-43506

Source account	[redacted]
Destination account	[redacted]
Amount	16,128 (5-0-CER)
Transaction status	4-Completed
Transaction date	07.10.2022, 12:05:53
Transaction type	04-00-Voluntary cancellation
Notification No	10000000011530
Comment	Retired on behalf of Asahi Beverages for Climate Active Carbon Neutral Product certification for Cool Ridge Water FY22

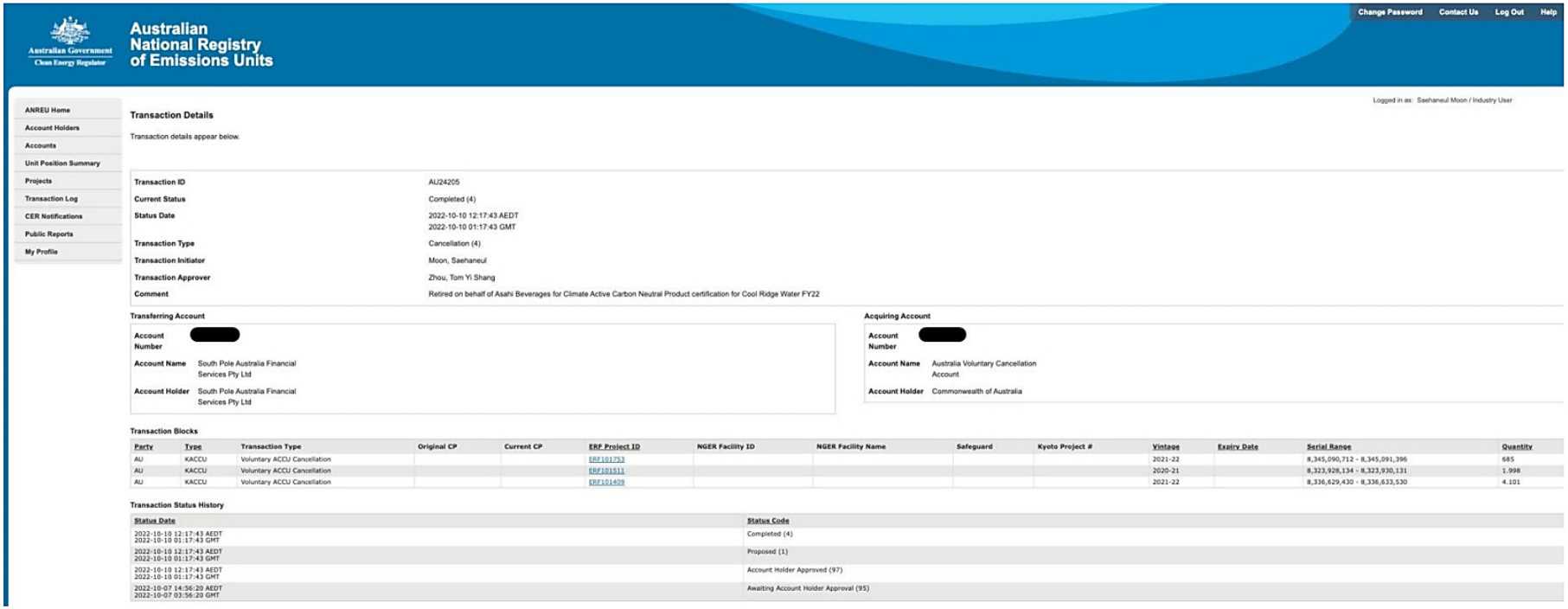
Transaction history

Transaction status	Transaction date
Proposed	07.10.2022, 12:05:50
Checked (No Discrepancy)	07.10.2022, 12:05:53
Completed	07.10.2022, 12:05:53

Transferred Units

Country	Unit Type	Start block	End block	Applicable CP	Installation	Year	LULUCF	Project No	Track	Expiry date	Amount
MW	5-0-CER	4352948	4369075	2				5962			16,128

ACCUs: 6,784 units



Australian Government
Clean Energy Regulator

Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction ID	AU24205
Current Status	Completed (4)
Status Date	2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT
Transaction Type	Cancellation (4)
Transaction Initiator	Moon, Saehaneul
Transaction Approver	Zhou, Tom Yi Shang
Comment	Retired on behalf of Asahi Beverages for Climate Active Carbon Neutral Product certification for Cool Ridge Water FY22

Transferring Account

Account Number	[redacted]
Account Name	South Pole Australia Financial Services Pty Ltd
Account Holder	South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number	[redacted]
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			ERF101753					2021-22		8,345,090,712 - 8,345,091,396	685
AU	KACCU	Voluntary ACCU Cancellation			ERF101511					2020-21		8,323,928,134 - 8,323,930,131	1,998
AU	KACCU	Voluntary ACCU Cancellation			ERF101409					2021-22		8,336,629,430 - 8,336,633,530	4,101

Transaction Status History

Status Date	Status Code
2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT	Completed (4)
2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT	Proposed (1)
2022-10-10 12:17:43 AEDT 2022-10-10 01:17:43 GMT	Account Holder Approved (97)
2022-10-07 14:56:20 AEDT 2022-10-07 03:56:20 GMT	Awaiting Account Holder Approval (95)

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 **location-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	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)	847,876	0	18%
Residual electricity	3,740,197	3,403,579	0%
Total renewable electricity (grid + non grid)	**847,876**	**0**	**18%**
Total grid electricity	**4,588,073**	**3,403,579**	**18%**
Total electricity (grid + non grid)	**4,588,073**	**3,403,579**	**18%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**3,740,197**	**3,403,579**	
Scope 2	3,329,186	3,029,560	
Scope 3 (includes T&D emissions from consumption under operational control)	411,011	374,020	
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)	**3,029.56**
Residual scope 3 emissions (t CO_2-e)	**374.02**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**3,029.56**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**374.02**
Total emissions liability (t CO_2-e)	**3,403.58**

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 (kgCO_2-e)**
ACT	0	0	0	0	0	0
NSW	3,427,998	3,427,998	2,331,039	171,400	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	769,375	769,375	561,644	115,406	0	0
NT	0	0	0	0	0	0
WA	390,700	390,700	207,071	15,628	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**4,588,073**	**4,588,073**	**3,099,753**	**302,434**	**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)	**4,588,073**					

Residual scope 2 emissions (t CO_2-e)	**3,099.75**
Residual scope 3 emissions (t CO_2-e)	**302.43**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**3,099.75**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**302.43**
Total emissions liability	**3,402.19**

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	**N/A**	**N/A**
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	**N/A**	**N/A**
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

There are no non-quantified emission sources within the emissions boundary.

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
Consumer travel	Yes	Yes	Yes
Pallet manufacturing and end-of-life treatment	Yes	Yes	Yes
End-of-life treatment for transport of packaging to landfill or recycling	Yes	Yes	Yes

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
Corporate emissions (e.g., office, business travel, employee commuting)	N	Y	N	N	N	**Size:** No, corporate emissions are typically not significant compared to value chain emissions. **Influence:** Yes, Asahi Beverages would have the influence to reduce its corporate emissions. **Risk:** No, 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. The greenhouse gas risk exposure largely sits with the water acquisition, manufacturing and downstream emissions. **Stakeholders:** No, key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product. **Outsourcing:** No, corporate activities are not outsourced.

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