



# **PUBLIC DISCLOSURE STATEMENT**

**BARRO GROUP**

**PRODUCT CERTIFICATION  
FY2024–25 (TRUE-UP)**

Australian Government

# Climate Active Public Disclosure Statement



|                          |                                                                                                                                                                                                                                                                                                   |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF CERTIFIED ENTITY | Barro Group                                                                                                                                                                                                                                                                                       |
| REPORTING PERIOD         | Financial year 1 July 2024 – 30 June 2025<br>True-up                                                                                                                                                                                                                                              |
| 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><i>T. Kovacs</i></p> <p>Tom Kovacs<br/>Materials Technology Specialist<br/>10/4/2026</p> |



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

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Version 10.

# 1.CERTIFICATION SUMMARY

|                        |                                                                                                         |
|------------------------|---------------------------------------------------------------------------------------------------------|
| TOTAL EMISSIONS OFFSET | 4,845 tCO <sub>2</sub> -e                                                                               |
| CARBON OFFSETS USED    | 100% ACCUs                                                                                              |
| RENEWABLE ELECTRICITY  | n/a                                                                                                     |
| CARBON ACCOUNT         | Prepared by: Life Cycle Strategies (Lifecycles)                                                         |
| TECHNICAL ASSESSMENT   | 20/6/24<br>Prepared by: Life Cycle Strategies (Lifecycles)<br>Next technical assessment due: FY 2027-28 |
| THIRD PARTY VALIDATION | n/a, EPD pathway                                                                                        |

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## 2.CERTIFICATION INFORMATION

### Description of product certification

This product certification is for Barro Group pre-mix concrete, from Pronto batching plant in Port Melbourne, Victoria.

- Functional unit: m<sup>3</sup> of pre-mix concrete sold by Barro Group with emissions expressed in tCO<sub>2</sub>-e
- Offered as: opt-in product
- Life cycle: cradle-to-gate. This was chosen because the function of the final product is not known. Similarly, the deconstruction and demolition details and end-of-life pathways are not known and could vary.

The responsible entity for this product certification is Barro Group, ABN 25 553 947 414.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

This PDS represents the true-up of last year's FY2024-25 projection. The projection covered 42 products but these original 42 products have been expanded to 84 due to the inclusion of a Lower Carbon intensive cement, namely GL cement, within the same product range. These are progressively being expanded across Pact Group's Victorian concrete supply network.

This certification is submitted under the EPD pathway. Barro Group's pre-mix concretes are covered by a set of 84 EPDs. All 84 are included in this submission, though opt-in sales may be 0 for some mixes in some years. The products, registration numbers, and expiry dates for all EPDs included are shown in Appendix A.

Please note that at the time of writing the FY2025 Projection report, the EPD included 42 products. The EPD was then expanded to include Lower Carbon intensive cement, namely GL cement, within the same product range. This PDS reflects the latest EPD containing 84 products.

The emissions intensity per functional unit was calculated as a weighted average proportional to the number of units sold per product.

## **Description of business**

Barro Group, ABN 25 553 947 414, is family owned and operated since 1946, and the leading independent supplier and distributor of premixed concrete through our extensive network of Pronto Concrete plants, quarry products from Mountain View Quarry sites, and a range of associated construction products via Barro Building Supplies.

We are a fully integrated resources, manufacturing and distribution organisation running over 45 operating sites. Well-equipped to provide continuous supplies of quality raw construction materials, advanced premixed concrete, genuine customer service and reliable delivery to any project – residential, commercial, civil, industrial.

Each Division of Barro Group is operated by an experienced management team and skilled workforce. The depth, experience and competence of our people are evidenced by our growth and diversification over the years.

## 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.

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**).

### Outside the emissions boundary

**Non-attributable** emissions have been assessed as not attributable to a product or service. They can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

## Inside emissions boundary

### Quantified

Production of concrete mixes as described in the EPDs

### Upstream

Production of raw materials:

- *Coarse aggregate*
- *Sand*
- *Portland cement*
- *Ground granulated blast-furnace slag (GGBFS)*
- *Fly ash*
- *Admixture*

Transport of raw materials to batching plant

### Core

Manufacturing:

- *Storage of raw materials*
- *Mixing:*
  - o *Residual electricity grid*
  - o *Diesel*
  - o *Water*

### Downstream

n/a

### Non-quantified

n/a

### Excluded

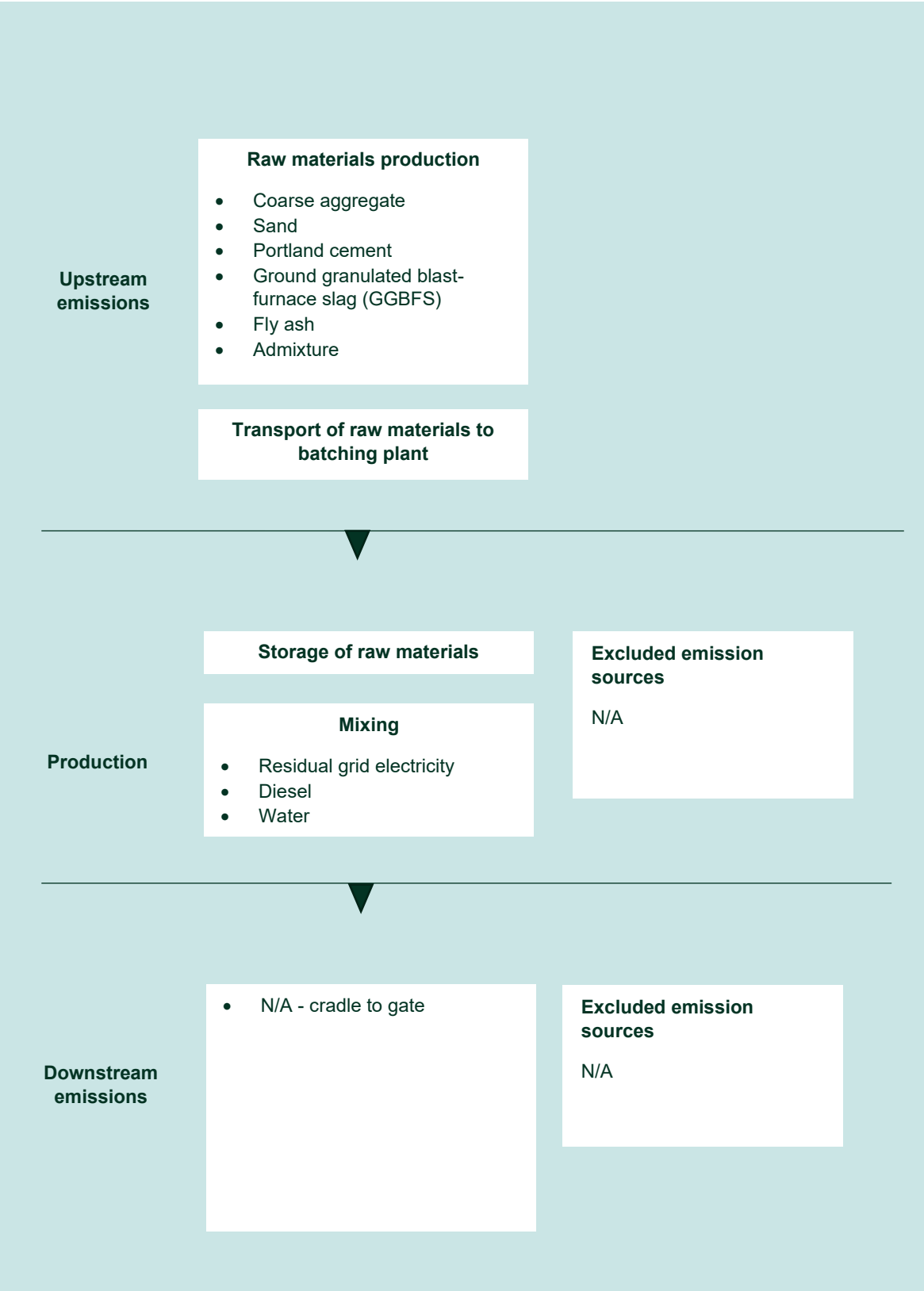
n/a

## Outside emission boundary

### Non-attributable

- Delivery to site and construction phase
- Use phase
- Deconstruction and demolition
- Disposal

Product process diagram



## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Barro Group's aim is to reduce Scope 1 and 2 carbon emissions on average for supplied concrete mixes by 1% per year, relative to the FY2025 baseline. This will be done by way of increasing the use of alternate supplementary cementitious materials, including Slag (GGBFS), Fly Ash, and Limestone. This target extends to a 5% reduction by 2030.

Barro is committed to continuing its carbon emissions reductions strategy by targeting incremental and practical improvements towards an ultimate goal of net zero by 2050.

The strategy includes the following components:

- ❖ Management review of environmental objectives and targets particularly with regards to:
  - Efficient use of energy
  - Conservation of water
  - Minimisation and recycling of wastes
  - Prevention of pollution
  - Effective use of virgin and recovered resources and supplemental materials
- ❖ Reducing the greenhouse gas emissions from our processes, operations and facilities
- ❖ Product development which seeks to combine commercial viability and efficient use and conservation of resources
- ❖ Promote the use of Barro Group's technology and available LCC products
- ❖ Environmental assessment of new projects, asset purchases and existing operations
- ❖ Rehabilitation of areas affected by business operations
- ❖ Communication of Barro Group's Environmental Policy and ERS.
- ❖ Striving to meet community expectations through consultation within Barro Group and with other relevant bodies, community groups and neighbours regarding environmental matters

Barro Group's ERS targets further increased use of supplementary cementitious materials and thereby reduce our kgCO<sub>2</sub>-e/m<sup>3</sup> by using less Portland Cement in our LCC's.

**Barro Group's emissions reductions strategy:**

- Our aim is to reduce our Scope 1 and 2 carbon emissions on average for supplied concrete mixes by 1% per year, relative to a FY2025 baseline, by way of increasing the use of alternate supplementary cementitious materials. These include Slag (GGBFS), Fly Ash, and Limestone.
- Our 5% target reduction by 2030 from the baseline year of 2025 is predominantly based on Portland Cement reductions across all products and is a key driver of our decarbonisation pathway.
- This is measurable by comparing the annual purchases of GP and GL cements that contain different percentages of Limestone and other Supplementary Cementitious products.
- Supplementary Cementitious uptake for FY2025 was 26%. Barro Group aims to increase this by 1% annually, to over 30% by 2030
- These strategic targets are measurable and achievable with the promotion and forecast of increased sales of E-Mix products in the market.
- We plan to make our E-Mix range of Low Carbon Concrete products available at more concrete production plants and locations. We will also assist our customers, and their clients choose our lowest carbon offerings.
- The increased uptake of GL (High Limestone) cement from Adbri is incrementally being introduced throughout our supply network. This new GL cement provides additional reductions within cement production emissions in the order of 10%, when compared to GP cement.
- Continued innovation and the upstream improvements in energy efficiencies by Adbri will assist with the flow-on effects in Portland Cement production emissions reductions that will bolster Barro Group's efforts and have positive effects on future targets.
- Periodic reviews of total cement levels to ensure any reductions are identified and actioned to reduce cement levels of all normal mixes
- Capturing any improvements in admixture technology where they assist in the reduction of overall cement levels and/or water content in Normal and Special concrete mixes.
- Lower carbon supply chain particularly with transportation and handling of constituent materials with continuous upgrades of Cartage Australia's trucking fleet, heavy quarry and concrete plant machinery.
- All these emission reduction streams are designed to build upon continuous improvements and head towards our ultimate goal of zero emissions target by 2050.

## 5.EMISSIONS SUMMARY

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|----------------------------------------|
| n/a                  | n/a                                    |

### Emissions summary

The summary of the LCA is represented here. The emissions are broken down by product name, and all emissions are on an opt-in basis, projected for FY2024-25. The EPDs cover 84 pre-mix concrete products, but only those included in the opt-in sales are shown below.

No uplift factors were included in the emissions total.

| Attributable process | Number of functional units sold as part of the opt-in program (m³) | Emissions intensity (tCO <sub>2</sub> -e/m³)                       | Attributable emissions (tCO <sub>2</sub> -e)            |
|----------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------|
| E40SP                | 124                                                                | 0.247                                                              | 30.6                                                    |
| E50SP                | 380                                                                | 0.269                                                              | 102.2                                                   |
| E65SP                | 769                                                                | 0.314                                                              | 241.5                                                   |
| E80SP                | 253                                                                | 0.376                                                              | 95.1                                                    |
| E100SP               | 86                                                                 | 0.438                                                              | 37.7                                                    |
| E40PT22N3            | 12,045                                                             | 0.276                                                              | 3,324.4                                                 |
| E65N56PUD            | 2,927                                                              | 0.346                                                              | 1012.7                                                  |
|                      | <b>Total volume sold (m³)</b>                                      | <b>Weighted average emissions intensity (tCO<sub>2</sub>-e/m³)</b> | <b>Total attributable emissions (tCO<sub>2</sub>-e)</b> |
|                      | <b>16,584</b>                                                      | <b>0.2921</b>                                                      | <b>4,844.3</b>                                          |

There was a slight change between projected total emissions (4,877 tCO<sub>2</sub>-e) and actual emissions. This was due to an update in the EPD which occurred after the projection was submitted.

| Product offset liability                                                                                                                                                        |                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| Emissions intensity per functional unit (calculated as a weighted average of the emissions intensity of the products sold during FY2024-25 – as detailed in the previous table) | 0.2921 tCO <sub>2</sub> -e/m <sup>3</sup> |
| Emissions intensity per functional unit including uplift factors                                                                                                                | n/a                                       |
| Number of functional units covered by the certification                                                                                                                         | <b>16,584 m<sup>3</sup></b>               |
| <b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>                                                                                                                         | <b>4,845</b>                              |

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

No hyperlink to offset details is available, so a copy of the retirement confirmation has been provided in Appendix A.

#### 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) | 4,845                                   | 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 |
|--------------------------------------------------------------------------------------------------------------|---------------------|----------|--------------|-------------------------------|---------|------------------------|---------------------------------------------|----------------------------------------------|-----------------------------------------|------------------------------------------------|
| Narndee and Boodanoo Regeneration Project by Corporate Carbon Advisory Pty Ltd; Forever Wild Ltd (ERF121756) | ACCU                | ANREU    | 18/06/2024   | 8,342,214,168 – 8,342,219,044 | 2021-22 | 4877                   | 0                                           | 32                                           | 4845                                    | 100.00%                                        |

## Co-benefits

n/a

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

n/a

## APPENDIX A: ADDITIONAL INFORMATION

### 1. Additional information on Barro Group's Emission Reduction Strategy.

Barro Group's base year for the purposes of Climate Active reporting is 2025. However, Barro Group tracks emission reductions internally against a 2017 baseline and this Appendix contains additional information on progress against this baseline. Our emissions reductions strategy is on target and our objective of reducing our carbon emissions by 1% per year by way of increasing the use of alternate supplementary cementitious materials is proving to be successful. We have achieved our FY24/25 supplementary cementitious utilisation target of at least 26%, compared to our 2017 baseline.

We receive monthly cementitious off-take volume reports and these are used to accurately calculate our supplementary cementitious use and to track our annual progress. We are very pleased to report that we have achieved our carbon emissions reduction of 44% for the FY24/25.

Portland Cement used in concrete is by far the highest contributor to carbon emissions production, >80%, and is traditionally renowned for very high carbon emissions, being in the realm of 1000kg of CO<sub>2</sub>-e per each 1t final product. Pronto led the Victorian market with the early introduction of Ground Granulated Blast Furnace Slag (GGBFS) ex ICL, in Pronto Concrete and also in MVQ cement treated products. The higher utilisation of GGBFS and its use, in combination with Fly Ash, when compared to Fly Ash replacement alone, has laid the foundation for a very effective emissions reduction strategy moving into the future.

We offer Low Carbon Concrete (LCC) to the market and in conjunction with the mix design innovations, and the development of lower carbon cement production by AdBri, our major GP Cement supplier, we have some of the lowest carbon emitting products in the Victorian market, as shown by our certified and EPD Australasia published EPD's. AdBri have an emission reduction strategy that is world-class, see "NET ZERO Emissions Roadmap" 2 May 2022, and to 2024, have achieved Scope 1 and 2 emissions reductions in the order of 30%.

Barro Group's historical high level of supplementary utilisation in Pronto Concrete products and more recent product innovations such as our LCC E-Mix range of EPD verified products that includes E-Mix Ultima and E-Mix Zero. Both of these product ranges have kgCO<sub>2</sub>-e/m<sup>3</sup> reductions of up to 60% coupled with performance properties, and an Opt-In Carbon Neutral option. Our Slag Activation and Low Concrete Shrinkage technology (*Patent Pend.:2023901922*) is a major innovation and an integral part of Barro's overall carbon emissions reduction strategy. The availability and option for the Victorian market to utilize these types of LCC products will reduce carbon emissions on any major concrete construction project and without affecting concrete technical compliance or durability, with no delays to construction timelines that are historically problematic when using LCC products.

Barro utilises its 2017 base case internally for comparison improvements, and the reference case built on the June 2025 AusLCI references in conjunction with the GBCE concrete grade Portland cement levels. Barro has increased the total average tons used per m<sup>3</sup> concrete of supplementary cementitious materials from 15 to 25% from our base-line usage 2017. This represents a percentage increase in the order of 62%, with associated kgCO<sub>2</sub>-e/m<sup>3</sup> reductions for FY 2023/24 of over 40%.

## 2. EPDs included in this submission:

| Concrete mix | EPD Registration code | Expiry date | Emissions intensity (tCO <sub>2</sub> -e/m <sup>3</sup> of pre-mix concrete) |
|--------------|-----------------------|-------------|------------------------------------------------------------------------------|
| EPG20F       | EPD-IES-0002960       | 18/12/2029  | 0.145                                                                        |
| EN20         | EPD-IES-0002980       | 18/12/2029  | 0.167                                                                        |
| E50SP        | EPD-IES-0002991       | 18/12/2029  | 0.269                                                                        |
| E65SP        | EPD-IES-0003017       | 18/12/2029  | 0.314                                                                        |
| E80SP        | EPD-IES-0003044       | 18/12/2029  | 0.376                                                                        |
| E100SP       | EPD-IES-0003050       | 18/12/2029  | 0.438                                                                        |
| EFM32        | EPD-IES-0003074       | 18/12/2029  | 0.175                                                                        |
| EN32         | EPD-IES-0003095       | 18/12/2029  | 0.196                                                                        |
| EPG40F       | EPD-IES-0003096       | 18/12/2029  | 0.205                                                                        |
| EN40         | EPD-IES-0003109       | 18/12/2029  | 0.223                                                                        |
| EVR330       | EPD-IES-0003111       | 18/12/2029  | 0.263                                                                        |
| EVR400       | EPD-IES-0003131       | 18/12/2029  | 0.3                                                                          |
| EVR450       | EPD-IES-0003141       | 18/12/2029  | 0.363                                                                        |
| E40PT22N3    | EPD-IES-0003159       | 18/12/2029  | 0.276                                                                        |
| E32700       | EPD-IES-0003162       | 18/12/2029  | 0.233                                                                        |
| EGRA47       | EPD-IES-0003183       | 18/12/2029  | 0.256                                                                        |
| E50SPLS      | EPD-IES-0003184       | 18/12/2029  | 0.233                                                                        |
| E32600       | EPD-IES-0003221       | 18/12/2029  | 0.251                                                                        |
| E40SPLS      | EPD-IES-0003239       | 18/12/2029  | 0.305                                                                        |
| E50600       | EPD-IES-0003271       | 18/12/2029  | 0.388                                                                        |
| E40700       | EPD-IES-0003285       | 18/12/2029  | 0.256                                                                        |
| E50700       | EPD-IES-0003288       | 18/12/2029  | 0.307                                                                        |
| E40PT22N3M   | EPD-IES-0003290       | 18/12/2029  | 0.291                                                                        |
| E50PT22N3    | EPD-IES-0003300       | 18/12/2029  | 0.307                                                                        |
| E65N56PUD    | EPD-IES-0003304       | 18/12/2029  | 0.346                                                                        |
| E80SPHE      | EPD-IES-0003311       | 18/12/2029  | 0.452                                                                        |
| E40SP        | EPD-IES-0003323       | 18/12/2029  | 0.247                                                                        |
| EN25         | EPD-IES-0003329       | 18/12/2029  | 0.179                                                                        |
| E50SPHE      | EPD-IES-0003333       | 18/12/2029  | 0.3                                                                          |
| E65SPHE      | EPD-IES-0003334       | 18/12/2029  | 0.354                                                                        |
| EFM50        | EPD-IES-0003335       | 18/12/2029  | 0.261                                                                        |
| EN50         | EPD-IES-0003336       | 18/12/2029  | 0.281                                                                        |
| EPG20        | EPD-IES-0003338       | 18/12/2029  | 0.158                                                                        |
| EPG25        | EPD-IES-0003342       | 18/12/2029  | 0.17                                                                         |
| EPG32        | EPD-IES-0003344       | 18/12/2029  | 0.192                                                                        |
| EPG40        | EPD-IES-0003345       | 18/12/2029  | 0.228                                                                        |
| EKB280       | EPD-IES-0003346       | 18/12/2029  | 0.186                                                                        |
| EKB320       | EPD-IES-0003361       | 18/12/2029  | 0.207                                                                        |
| EPT4735      | EPD-IES-0003381       | 18/12/2029  | 0.256                                                                        |
| EPT4035      | EPD-IES-0003392       | 18/12/2029  | 0.234                                                                        |
| EPT4050      | EPD-IES-0003434       | 18/12/2029  | 0.202                                                                        |
| EPT4065      | EPD-IES-0003453       | 18/12/2029  | 0.172                                                                        |
| EPG20FL      | EPD-IES-0003454       | 18/12/2029  | 0.137                                                                        |
| EN20L        | EPD-IES-0003455       | 18/12/2029  | 0.156                                                                        |
| E50SPL       | EPD-IES-0003457       | 18/12/2029  | 0.251                                                                        |
| E65SPL       | EPD-IES-0003474       | 18/12/2029  | 0.292                                                                        |
| E80SPL       | EPD-IES-0003476       | 18/12/2029  | 0.349                                                                        |
| E100SPL      | EPD-IES-0003479       | 18/12/2029  | 0.406                                                                        |
| EFM32L       | EPD-IES-0003486       | 18/12/2029  | 0.166                                                                        |
| EN32L        | EPD-IES-0003488       | 18/12/2029  | 0.184                                                                        |
| EPG40FL      | EPD-IES-0003526       | 18/12/2029  | 0.193                                                                        |
| EN40L        | EPD-IES-0003534       | 18/12/2029  | 0.208                                                                        |
| EVR330L      | EPD-IES-0003543       | 18/12/2029  | 0.244                                                                        |
| EVR400L      | EPD-IES-0003556       | 18/12/2029  | 0.278                                                                        |
| EVR450L      | EPD-IES-0003569       | 18/12/2029  | 0.336                                                                        |
| E40PT22N3L   | EPD-IES-0003580       | 18/12/2029  | 0.255                                                                        |
| E32700L      | EPD-IES-0003602       | 18/12/2029  | 0.216                                                                        |
| EGRA47L      | EPD-IES-0003604       | 18/12/2029  | 0.239                                                                        |
| E50SPLSL     | EPD-IES-0003661       | 18/12/2029  | 0.221                                                                        |
| E32600L      | EPD-IES-0003698       | 18/12/2029  | 0.232                                                                        |
| E40SPLSL     | EPD-IES-0003702       | 18/12/2029  | 0.282                                                                        |

|             |                 |            |       |
|-------------|-----------------|------------|-------|
| E50600L     | EPD-IES-0003732 | 18/12/2029 | 0.358 |
| E40700L     | EPD-IES-0003740 | 18/12/2029 | 0.238 |
| E50700L     | EPD-IES-0003746 | 18/12/2029 | 0.284 |
| E40PT22N3ML | EPD-IES-0003764 | 18/12/2029 | 0.269 |
| E50PT22N3L  | EPD-IES-0003769 | 18/12/2029 | 0.284 |
| E65N56PUDL  | EPD-IES-0003770 | 18/12/2029 | 0.32  |
| E80SPHEL    | EPD-IES-0003771 | 18/12/2029 | 0.419 |
| E40SPL      | EPD-IES-0003778 | 18/12/2029 | 0.23  |
| EN25L       | EPD-IES-0003824 | 18/12/2029 | 0.168 |
| E50SPHEL    | EPD-IES-0003841 | 18/12/2029 | 0.279 |
| E65SPHEL    | EPD-IES-0003843 | 18/12/2029 | 0.328 |
| EFM50L      | EPD-IES-0003847 | 18/12/2029 | 0.246 |
| EN50L       | EPD-IES-0003874 | 18/12/2029 | 0.262 |
| EPG20L      | EPD-IES-0003896 | 18/12/2029 | 0.149 |
| EPG25L      | EPD-IES-0003906 | 18/12/2029 | 0.16  |
| EPG32L      | EPD-IES-0003909 | 18/12/2029 | 0.181 |
| EPG40L      | EPD-IES-0003913 | 18/12/2029 | 0.214 |
| EKB280L     | EPD-IES-0003915 | 18/12/2029 | 0.174 |
| EKB320L     | EPD-IES-0003921 | 18/12/2029 | 0.193 |
| EPT4735L    | EPD-IES-0003925 | 18/12/2029 | 0.239 |
| EPT4035L    | EPD-IES-0003954 | 18/12/2029 | 0.219 |
| EPT4050L    | EPD-IES-0003963 | 18/12/2029 | 0.191 |
| EPT4065L    | EPD-IES-0004958 | 18/12/2029 | 0.164 |

3. Evidence of retirement of offsets:



ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

Australian National Registry of Emissions Units

Logged in as: Daniela Gomez Pimpollo Mejia / Industry User

Transaction Details

Transaction details appear below.

Transaction ID

AU34305

Current Status

Completed (4)

Status Date

18/06/2024 14:01:39 (AEST)

18/06/2024 04:01:39 (GMT)

Transaction Type

Cancellation (4)

Transaction Initiator

Gomez Pimpollo Mejia, Daniela

Transaction Approver

Zhou, Tom Yi Shang

Comment

Credits retired on behalf of the Investa/Roberts Co. 3McNab Ave Project, Footscray

Transferring Account

Account Number

AU-2977

Account Name

South Pole Australia Financial Services Pty Ltd

Account Holder

South Pole Australia Financial Services 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 | ERE Project ID            | NGER Facility ID | NGER Facility Name | Safeguard | Kyoto Project # | Vintage | Expiry Date | Serial Range                  | Quantity |
|-------|-------|-----------------------------|-------------|------------|---------------------------|------------------|--------------------|-----------|-----------------|---------|-------------|-------------------------------|----------|
| AU    | KACCU | Voluntary ACCU Cancellation |             |            | <a href="#">ERF121756</a> |                  |                    |           |                 | 2021-22 |             | 8,342,214,168 - 8,342,219,044 | 4,877    |

Barro Group

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## APPENDIX B: ELECTRICITY SUMMARY

n/a

## 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.

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

| 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.

### 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 (less than 1% of emissions)**.

If an emissions source is determined to be material (but does not have actual or projected data), it cannot be excluded and must be considered as a non-quantified emissions source.

Please provide justification regarding each excluded emissions source:

| Emissions Source | No actual data | No projected data | Immaterial | Justification |
|------------------|----------------|-------------------|------------|---------------|
| n/a              |                |                   |            |               |

## 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------|------|-----------|------|--------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Delivery to site and construction phase | N    | N         | N    | N            | N           | <p><b>Size:</b> The emissions source is likely to be small relative to other attributable emissions.</p> <p><b>Influence:</b> Barro Group do not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product.</p> <p><b>Outsourcing:</b> Barro Group have not previously undertaken this activity within the emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p> |
| Use phase                               | N    | N         | N    | N            | N           | <p><b>Size:</b> The emissions source is likely to be small relative to other attributable emissions.</p> <p><b>Influence:</b> Barro Group do not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product.</p> <p><b>Outsourcing:</b> Barro Group have not previously undertaken this activity within the emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p> |
| Deconstruction and demolition           | N    | N         | N    | N            | N           | <p><b>Size:</b> The emissions source is likely to be small relative to other attributable emissions.</p> <p><b>Influence:</b> Barro Group do not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product.</p> <p><b>Outsourcing:</b> Barro Group have not previously undertaken this activity within the emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p> |

|          |   |   |   |   |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------|---|---|---|---|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Disposal | N | N | N | N | N | <p><b>Size:</b> The emissions source is likely to be small relative to other attributable emissions.</p> <p><b>Influence:</b> Barro Group do not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> 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><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for the product.</p> <p><b>Outsourcing:</b> Barro Group have not previously undertaken this activity within the emissions boundary and comparable products/services do not typically undertake this activity within their boundary.</p> |
|----------|---|---|---|---|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## APPENDIX E: OPT-IN PRODUCT ACTION PLAN

n/a



An Australian Government Initiative

