PUBLIC DISCLOSURE STATEMENT

ETEX AUSTRALIA PTY LTD

SINIAT OPT-IN PLASTERBOARD PRODUCT CERTIFICATION FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Etex Australia Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears reporting
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.*
	Rob Verguizas Country Manager Australia 08/07/2026

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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	110 tCO_2-e
CARBON OFFSETS USED	27.27% ACCUs, 72.73% VERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Etex Australia Pty Ltd
TECHNICAL ASSESSMENT	Date: 23/12/2025 Organisation: Carbon Intelligence Pty Limited Next technical assessment due: FY 2028

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2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for opt-in plasterboard products from our Siniat range, manufactured in Australia at our Melbourne (Altona), Sydney (Matraville), and Bundaberg (Burnett Heads) plants.

Siniat plasterboards are products used as wall and ceiling linings, in applications ranging from residential homes to commercial construction including education, health care, offices and other buildings.

- Functional unit: per kg of Siniat plasterboard product sold;
- Offered as: Opt-in products from the Siniat range which can include Mastashield, Spanshield, Curveshield, Watershield, Fireshield, Soundshield / Opal, Multishield, Intershield / Shaftliner, Trurock and Trurock HD;
- Life cycle: cradle to grave.

Plasterboard is a lightweight building product, and when used in systems can deliver performance attributes such as fire, water and sound resistance, as well as aesthetic finishes for any design. Plasterboard is made primarily from gypsum, a naturally occurring mineral, with a recycled liner paper covering the surface of the product, as well as additives which deliver the specific performance attributes.

Read our Product Disclosure Summary for our certified opt-in metal products range here

Read about our products, their benefits and applications on our website siniat.com.au/

The responsible entity for this product certification is Etex Australia Pty Ltd, ABN 61 003 621 010.

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

These products are also covered by an EPD S-P-07445. The reporting under the Climate Active program is completed using a carbon inventory specifically prepared for the requirements of Climate Active annual reporting, and therefore is not directly comparable to the results of the Siniat Plasterboard EPD. For example, the differences in methodology include that the emissions factors used for Climate Active reporting are not the same as those used in the preparation of the EPD, and the functional unit itself is different.

Description of business

Siniat products are manufactured by Etex Australia, part of the global Etex Group. Etex Australia manufactures plasterboard, compounds and light weight metal systems in Australia and distributes products to the building industry through a network which includes independent distributors and company owned stores. Our manufacturing plants operate under systems which are certified to ISO 14001 Environmental, ISO 45001 Health and Safety and ISO 9001 Quality Management Standards.

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

Raw materials (gypsum, paper, additives, water).

Manufacturing site operations (natural gas, electricity, LPG, non-product waste).

Transport of product (diesel) - to customer, and to disposal of installation waste and at end of life.

Disposal of product waste from installation and end of life.

Non-quantified

N/A

Excluded

Minor additives in plant materials such as welding gases

Ancillary installation items such as screws

Outside emission boundary

Non-attributable

Operation of Third-party Distributor stores.

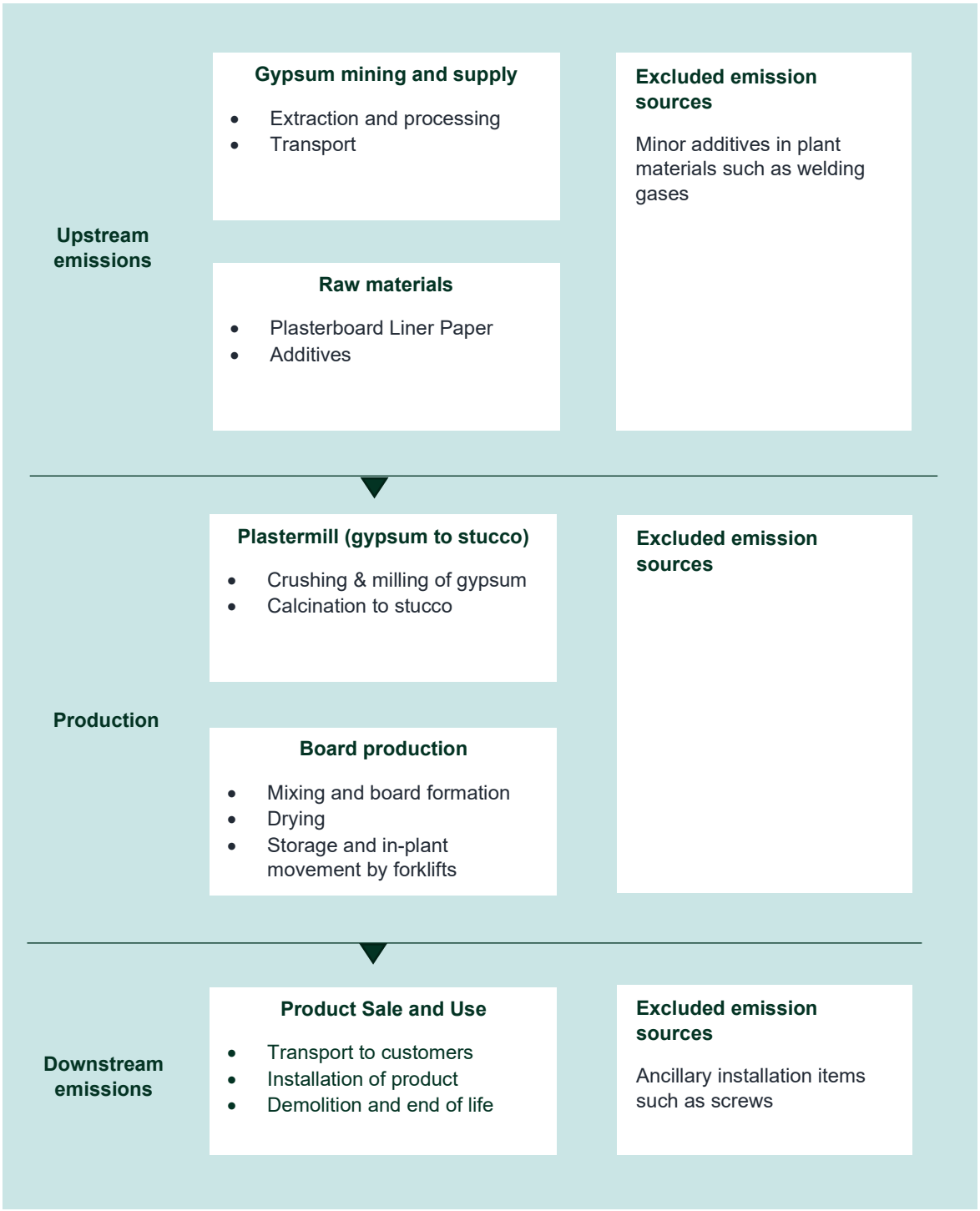
Capital goods.

Employee travel to and from work.

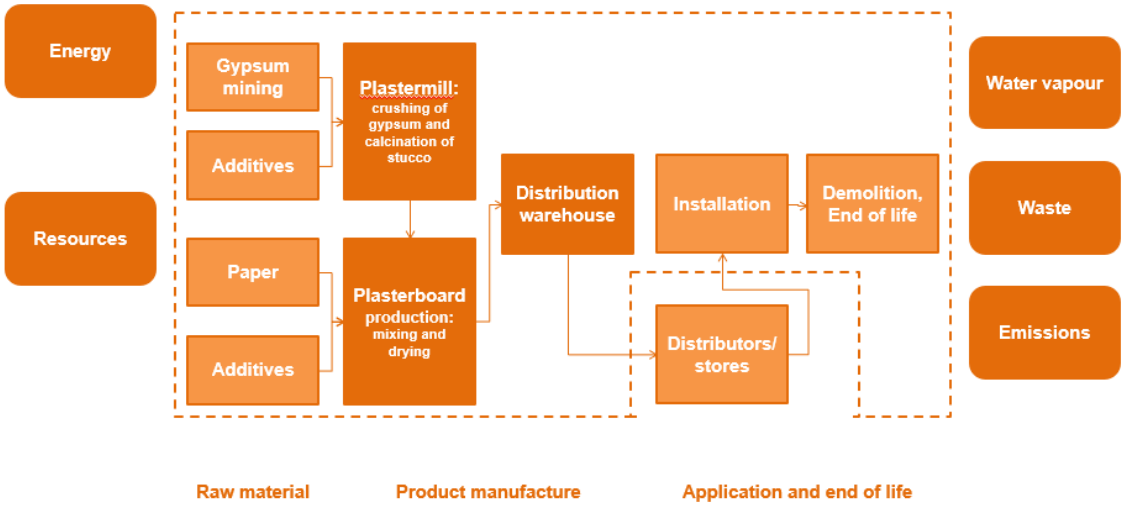
Company travel.

Product process diagram

Cradle-to-grave boundary



System boundary shown in dotted lines



Raw material supply

Includes the extraction and processing of raw materials and energy which occur upstream from the plasterboard manufacturing process. The majority of gypsum is from natural sources and a proportion of recycled gypsum may also be used. This stage includes the transport of the gypsum to the production site. The other major raw material is paper, which is from recycled fibre.

Product manufacturing

The manufacturing of plasterboard starts with the processing of gypsum into the plastermill, where the gypsum is ground, and converted to stucco by extracting water (as vapour) under a calcination process. Milling and calcination uses thermal energy (natural gas) and grid electrical power to produce ground gypsum and then stucco.

The plasterboard is then formed in a continuous production process. Stucco is mixed with water and additives, with the resultant slurry sandwiched between two layers of continuous paper. The resultant board sets via rehydration of the plaster core; that is, chemically re-binding water molecules back into gypsum crystals in the board. The plasterboard is transported via conveyor belts to the cutting station where it is cut to a standard length and then enters the drying process. The conveyors and cutting machine use electric power.

The plasterboard is dried in an oven, which is natural gas-fired, using electric power for the conveyors. After drying, the plasterboard sheets are stacked into packs, and moved to the warehouse for storage, ready for distribution. The product is moved with forklifts powered by compressed natural gas. The use of natural gas and electricity accounts for over 98% of energy sources within the production gate.

Product use

Plasterboard packs are then transported to the construction site. Plasterboard is mostly installed manually. Ancillary materials such as screws are not included within the system. The use or in-service life of the product is not covered, as plasterboard is a passive building product, requiring little maintenance.

Demolition and end of life

This phase includes the transport of the plasterboard at end of life to either recycling or to landfill.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Etex Australia is committed to a carbon neutral future, forming one of our three local sustainability pillars in our vision to ***bring sustainability to the heart of everything we do***:

- We are responsible for our operational footprint
- We work towards a carbon neutral future
- We respect and care about our teammates, our customers, and our community.

As part of the Etex Group, our purpose is to inspire ways of living, and we are building our future on product and service solutions that support the transition towards a sustainable society and economy.

Our emissions reduction targets are:

- By 2030, to reduce GHG emissions intensity for Scope 1 and 2 emissions by 35% compared with 2018 baseline.

About the Global Etex Group

The Global Etex Group is headquartered in Belgium. To face the world's critical needs for sustainable and qualitative living spaces, global building material manufacturer and pioneer in lightweight construction Etex has pledged to be an agent of change in the sustainable building sector. Next to its intrinsically sustainable portfolio, Etex is doing more by setting clear ambitions for the next six years across six priority areas: health, safety and well-being; decarbonisation; circularity; water and biodiversity; customer engagement; and diversity, equity, and inclusion. Etex's 2024 Integrated Annual Report is **accessible here.**

The global Etex Group has sustainability and innovation as one of its 4 key strategic pillars. The Group is commitment to reaching net zero carbon impacts by 2050 at the latest through a reduction of energy consumption and a shift in energy sources and technologies on a global scale. Achievements to date include:

- Progress on the Road to Sustainability 2030, a clearly articulated roadmap to support the Group's decarbonisation ambitions as well as broader sustainability goals.
- Alternative solutions for thermal energy demands: selecting less carbon-intensive fuels, investigating the replacement of natural gas with biomass and solid residual fuel from internal waste.
- Continuous improvements in energy reduction and efficiencies: such as with Energy Working Groups, which assess opportunities to change or optimise processes or equipment to reduce energy consumption and to allow the use of energy types with smaller environmental footprints.

Etex Australia's emissions reductions strategy

Etex Australia, the manufacturer of Siniat products in Australia, has taken a cradle-to-grave approach in formulating our emissions reduction strategy. Specifically:

- Taking further reduction actions on emissions within our operational control
- Continuing our progress in developing strategies to leverage upstream and downstream emissions reduction potential.

Emissions within our operational control – production gate to gate

There are two major emissions sources within the production gate for plasterboard, natural gas (Scope 1) and electricity (Scope 2). These two sources cover over 98% of production gate to gate emissions generated in the manufacturing process. Other key drivers of emissions are:

- Water consumption – inherent to the production of plasterboard, increased water consumption is directly related to increased energy consumption
- Waste generated – our target is zero waste to landfill, all plasterboard production waste is recycled, and currently landfill of other wastes accounts for less than 4% of wastes on site.

Emissions reduction actions planned until 2030 include:

- Transitioning to 100% renewable electricity sourcing for manufacturing and distribution sites; including installation of on-site solar which was completed for our Altona Plant in May 2023, and at our Matraville Plant in April 2024. We plan to keep extending our solar power generation by installing solar panels at our Bundaberg plant during 2025 with completion due in 2026.
- Formulation optimisation programs to reduce thermal energy demand and improve product emissions intensity
- Expansion of on-site plasterboard recycling systems, at all plasterboard plants by 2026: our first recycling system was commissioned in Altona Plant in 2022 followed by Matraville plant in early 2024; which re-uses onsite manufacturing waste back into the process. We are also looking at alternatives to increase our recycled content at the Bundaberg Plant.

Successful implementation of these projects will result in a 25% reduction in emissions intensity Production Gate to Gate, compared with a 2018 reporting baseline, putting us firmly on our local 2030 Roadmap target of 35% reduction in emissions intensity.

Emissions in our value chain – upstream and downstream

As we have taken a cradle to grave approach with our Climate Active programs, changes in our emissions from upstream and downstream can have a significant impact on our overall total carbon footprint. This includes changes in emissions factors from raw materials, changes in customer project locations changing the transportation distance mix, as well as changes in end-of-life outcomes for products.

Therefore, we continue to work with key suppliers to achieve our objectives:

- Assess the impact of change of material supply or sourcing, including location of sourcing
- Understand suppliers' specific environmental impacts associated with their products
- Communicate our expectations around their sustainability credentials, including carbon emissions commitments and other sustainability criteria, including other life cycle indicators as well as social indicators such as around Modern Slavery
- Review opportunities around reducing the impact of transportation of raw materials.

We have published an EPD covering Siniat Plasterboard products manufactured in our Altona, Bundaberg and Matraville Plants, which is now available for our customers to use in evaluating their projects and to support them to achieve their sustainability ambitions.

Downstream, we continue to work to provide other solutions for our customers that meet their sustainability ambitions and requirements such as under the GBCA GreenStar program:

- Minimise transfer of stock between our plants and manufacture as locally to that region as possible; for example, the Matraville plant supplying the NSW / ACT markets and so forth
- Provide solutions to our customers tailored specifically to their projects, dematerializing the amount of materials whilst still delivering the performance required

As well as manufacturing in a range of product widths and lengths with over 60 product sizes available, we also manufacture product to special sizes to minimise the amount of product offcuts on construction sites

Emissions reduction actions

For this reporting period, emissions reduction actions included:

1) Solar Project - Altona Plant:

The onsite solar installation at Altona Plant which was officially commissioned in second quarter of 2023; led to the Scope 2 emissions reductions of 20% in the 2024-25 reporting period.

2) Solar Project – Matraville Plant

Matraville plant successfully commissioned over 1,900 solar panels in April 2024; led to the Scope 2 emissions reductions of 19% in the 2024-25 reporting period.

3) Optimisation of board weight to reduce emissions intensity – Altona, Matraville and Bundaberg

All three plants have worked and keep working towards making board weight reductions. By reducing board weight whilst maintaining the same level of quality, less gas consumption is required.

4) Optimisation of boardline dryer operations – all plants:

   a) By optimising their settings, we have improved the efficiency of the heat exchangers per individual product type.
   b) Equipment automation has been increased during product changeovers, which optimises energy consumption.
   c) Trials to attempt reducing water demand in our products, which could reduce our dryer energy requirements.
   d) Worked towards more efficient practices such as line speed increases and stoppage of idle motors.

5) Reduction of air leakages – Altona, Matraville and Bundaberg

All three plants continue to work towards reducing air leakages in process equipment by conducting air leakage surveys, which has led to the replacement of air regulators and air hoses. This initiative aims to reduce compressed air consumption, which is one of the major electricity consumers for our operations.

Scope 3 emissions not related to product LCA

Emissions such as company travel or similar are traditionally considered as being outside the scope of a product LCA. However, we have decided to take voluntary action on reducing these emissions.

- Company travel: travel has increased since the last reporting period; however, has not returned to pre-COVID levels. This is thanks to our travel policy to avoid company travel unless necessary or where the work cannot be conducted successfully via virtual means. Where it is not possible to avoid travel, we continue our commitment to offsetting these emissions.

- Company vehicles: fuel consumption by Siniat operated sales and distribution vehicles will also be offset and is it our commitment that over time the fleet will be replaced by renewably powered vehicles.

- Siniat Retail and Distribution centres: Etex operates a number of distribution warehouses and retail stores across Australia. The electricity to operate these sites will be transitioned to renewable sources and until finalised, offsets will be purchased.

Refer to Appendix A for details of these offset purchases.

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5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year/Year 1:	2014–15	340	0.000491
Year 2:	2015-16	No product purchased under the opt-in program	
Year 3:	2016-17		
Year 4:	2017-18		
Year 5:	2018-19		
Year 6:	2019-20	1.03	0.000445
Year 7:	2020-21	64	0.000455
Year 8:	2021-22	597	0.000446
Year 9:	2022-23	880	0.000428
Year 10:	2023-24	737	0.000427
Year 11:	2024-25	110	0.000398

The change in the total emissions intensity of the function unit is -6.8% (refer to table ***Emissions since base year***), a decrease from the previous reporting period. This reduction is due to the full implementation of the solar PV installations in Altona and Matraville Plants, as well as from decarbonisation actions relating to energy efficiency with the use of natural gas in plasterboard production.

Significant changes in emissions

In this reporting period, there was a significant change in the total emissions related to the opt-in products sold: 110 tCO2e compared with 737 tCO2e from the previous period (85% reduction). This change is due to a lower quantity of opt-in product purchased of 276,039 functional units in 2024-25, compared with 1,726,316 in the previous reporting period 2023-24 (84% reduction). This change in the total emissions is due to the decrease in opt-in volume, and not due to significant changes in operations.

Significant changes in emissions			
Attributable process	**Previous year emissions** ($t CO_2$-e)	**Current year emissions** ($t CO_2$-e)	**Reason for change**
Product opt-in sales	737	110	Reduction in product opt-in sold due to completion of construction projects.

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

N/A.

Emissions summary

This emissions summary relates only to the attributable emissions from customers who have opted-in to the product.

Life cycle stage	tCO_2-e
A1 – A3 (Production stage)	53
A4 – A5 (Construction stage)	13
C1 – C4 (End-of-life)	44
Attributable emissions (tCO_2-e)	110

Product offset liability	
Emissions intensity per functional unit	0.000398 tCO2e/unit sold
Emissions intensity per functional unit including uplift factors	N/A if no uplifts
Number of functional units covered by the certification	276,039
Total emissions (tCO_2-e) to be offset	**110**

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)	30	27.27%
Verified Emissions Reductions (VERs)	80	72.73%

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
Mt Mulgrave Savanna Burning Project – ERF102090	ACCU	ANREU	19/11/2025	9,034,880,276 - 9,034,880,422	2025-26	147*	0	54	30	27.27%
Hoa Binh 1 – Phase 2 Wind Power Project	VERs	Gold Standard Impact Registry	19/11/2025	GS1-1-VN-GS10975-12-2022-27385-1-3353	2022	3353#	0	421	80	72.73%
								Total offsets retired this report and used in this report	110	

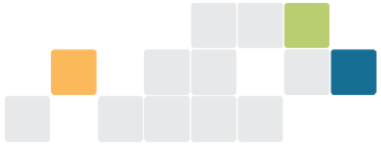
* Please note that 13 and 50 of the total ACCUs surrendered under this transaction (147) were used for the opt-in metal products and opt-in Opal products respectively in the 2024-25 reporting period.

Please note that 159 of the total VERs surrendered under this transaction (3353) are for the opt-in Opal products in the 2024-25 reporting period and 2720 allocated to voluntary action in the 2024-25 reporting period.

Mount Mulgrave Project – ERF102090

- 13 surrendered under this transaction were used for the Climate Active certification of opt-in Siniat metal in the 2024-25 reporting period, while 30 and 50 were used for the opt-in plasterboard products and opt-in Opal products respectively in the 2024-25 reporting period and 54 banked for future reporting periods.





20 November 2025 VC202526-00907

To whom it may concern,

Voluntary cancellation of units in ANREU

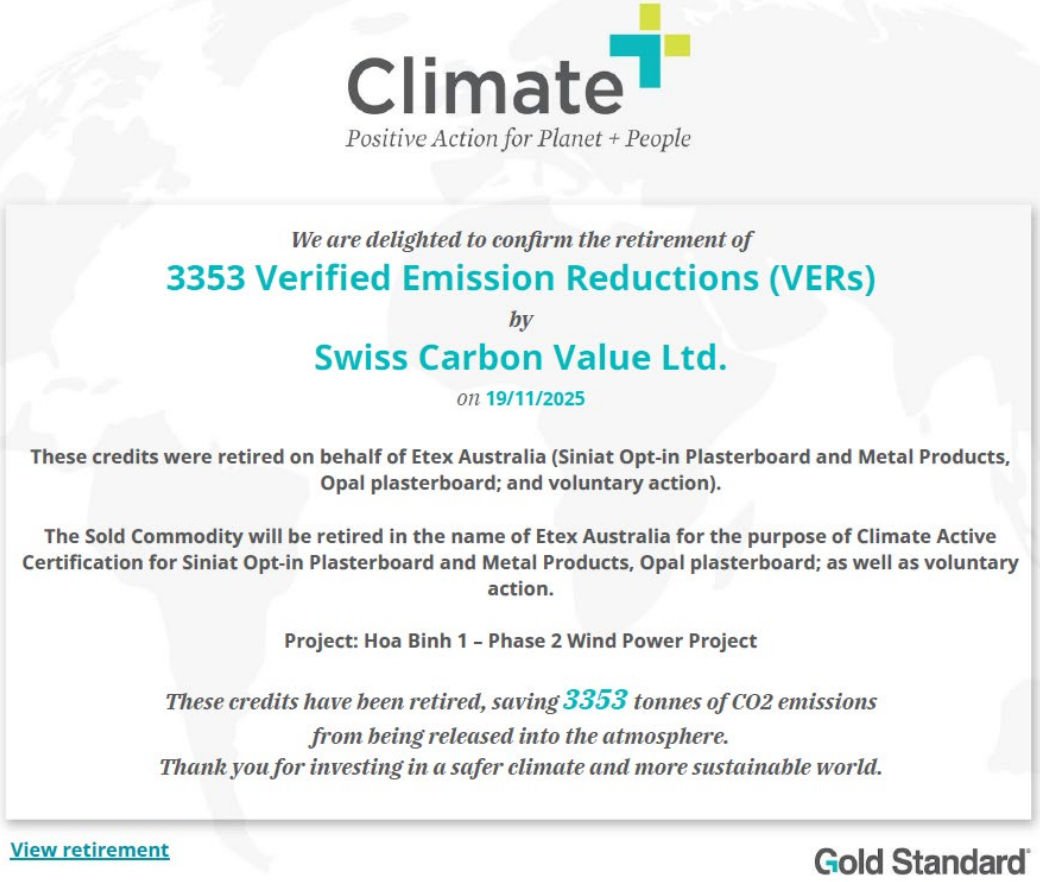
This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, South Pole Australia Financial Services Pty Ltd (account number AU-2977).

The details of the cancellation are as follows:

Date of transaction	19 November 2025
Transaction ID	80129000
Type of units	KACCU
Total Number of units	147
Serial number range	9,034,880,276 - 9,034,880,422
ACCU Project	Mt Mulgrave Savanna Burning Project – ERF102090
Project Location	QLD
Method Type	Savanna Fire Management
Method Name	Emissions Abatement through Savanna Fire Management 2015
Vintage	2025-26
Transaction comment	The Sold Commodity will be retired in the name of Etex Australia for the purpose of Climate Active Certification for Siniat Opt-in Plasterboard and Metal Products, Opal plasterboard; as well as voluntary action.

Hoa Binh 1 – Phase 2 Wind Power Project

- 80 surrendered under this transaction were used for the Climate Active certification of opt-in Siniat plasterboard products in the 2024-25 reporting period, while 159 used for the opt-in Opal products and 2720 allocated to voluntary action in the 2024-25 reporting period.



Co-benefits

Etex Australia has selected two projects this year to support under our offsets program, in alignment with our offsets strategy:

- A strong social responsibility aspect, such as improvements for communities and individuals
- Replace carbon intensive energy use with renewable energy sources
- Projects preferably located in the Asia Pacific Region and within Australia
- Alignment with the UN Sustainable Development Goals prioritised by Etex.

Mount Mulgrave Savanna Fire Management (ACCU)

Savanna fire is a major source of global greenhouse gas (GHG) emissions in Australia, contributing to around 3% of the country's annual GHGs. By strategically planned burning of savanna areas, the Mount Mulgrave project, located in North Queensland, aims to significantly reduce the risk of rampant wildfires spreading across the region in dry season.

- SDG 13 Emissions reductions: 2,300 T CO2e avoided annually through preventative fire practices
- SDG 15 Life on Land: 280,728 hectares of landscape protected each year
- SDG 17: Partnerships promoted through working with local landowners.

Hoa Binh 1 – Phase 2 Wind Power Project (VERs Gold Standard)

Located in Hoa Thang commune, Binh Thuan province, Vietnam, this project involves the construction of an environmentally sound onshore wind power farm. The farm consists of 18 large wind turbines, which generate renewable electricity that is fed into the national grid. As the project displaces fossil-fuel-generated energy from the grid, it effectively cuts global emissions and contributes to the development of renewable energy infrastructure in the region. By improving energy security, local communities and businesses benefit from a stable electricity supply. The region’s infrastructure is also improved through the project, with roads rebuilt during the construction process whilst jobs are created for local workers.

- SDG 7 Affordable & Clean Energy
- SDG 8 Decent Work & Economic Growth
- SDG 13 Climate Action

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Emissions such as company travel or similar are traditionally considered as being outside the scope of a product LCA. We have decided to take action on reducing these emissions.

- Company travel: travel reduced due to COVID-19 and did not return to pre-COVID levels thanks to our policy to avoid company travel unless necessary. Where not possible we have committed to offsetting these emissions.
- Company vehicles: fuel consumption by Siniat operated sales and distribution vehicles will also be offset, and over time the fleet replaced by renewably powered vehicles.
- Siniat Retail and Distribution Centres: Etex operates 14 distribution warehouses and retail stores across Australia. The electricity to operate these sites will be transitioned to renewable sources and until finalised, offsets will be purchased.

NB: This information is duplicated in the Public Disclosure Statements for the reporting period 2024-25 for Siniat Opt-in programs for Plasterboard and Metal: the total offsets tabled below covers the organisation's activities associated with Siniat Plasterboard and Metal products.

Additional offsets retired for purposes other than Climate Active certification							
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Eligible Quantity (tCO_2-e)**	**Purpose of retirement**
Thai Hoa Wind Project	VERs	Gold Standard Impact Registry	6-Nov-24	GS1-1-VN-GS11251-12-2022-26253-156489-156594	2022	27	Company direct activities which are within operational control; including corporate travel (flights), company managed vehicles (cars and delivery trucks), distribution warehouses activities (electricity and forklifts).
Hoa Binh 1 – Phase 2 Wind Power Project	VERs	Gold Standard Impact Registry	19-Nov-25	GS1-1-VN-GS10975-12-2022-27385-1-3353	2022	2720	

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
Minor additives / in plant materials such as welding gases	Yes	Yes	Yes	Minor additives / in plant materials such as welding gases have been excluded as the consumption is immaterial (well less than 1% of emissions), the data is not available on usage within the reporting period and cannot be determined meaningfully from extrapolation as the consumption is so low on an annualised basis.
Ancillary installation items such as screws	Yes	Yes	Yes	Ancillary installation items such as screws have been excluded as it is not possible to collect actual data from construction sites, due to the different natures of systems and installation across building sectors, it being not possible to extrapolate or use proxy data; and is immaterial (less than 1% of emissions).

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
Operation of Third party Distributor stores	N	N	N	N	N	**Size:** Not all emissions attributable to the operation of third party distributors relates to the sale of Siniat products. As such their impact relevant to the total inventory, is negligible. **Influence:** These are separate and independently operated businesses. We do not have the potential to influence or change their emissions, and legally are not permitted. **Risk:** The emissions do not contribute to the greenhouse gas risk exposure. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product/service. **Outsourcing:** These are historically independent resellers of product.
Capital goods	N	N	N	N	N	**Size:** Due to the long lifetime of plant and equipment used in the product manufacture, the emissions are considered to be negligible**.** **Influence:** We do not generally have the potential to influence the emissions related to capital goods; and whilst we have a sustainable procurement approach, the speciality of the capital goods constrains the ability to influence. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks. **Stakeholders:** Capital goods are commonly considered as outside the system boundary for evaluating the life cycle inventory of a product. **Outsourcing:** We do not manufacture capital goods.

Employee travel to and from work	N	N	N	N	N	**Size:** Employee commuting attributable to the scope of certification was not material to the product carbon footprint. **Influence:** Whilst we encourage teammates to make sustainable choices, we do not have the potential to influence the emissions from their travel to and from work. **Risk:** The emissions do not contribute to the greenhouse gas risk exposure. **Stakeholders:** Personnel-related impacts, such as transportation to and from work, are commonly considered as outside the system boundary for evaluating the life cycle inventory of a product. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Company travel (flights)	N	N	N	N	N	**Size:** Employee company travel attributable to the scope of certification was found not to be material to the product carbon footprint. The company avoids travel and uses electronic systems such as Teams to limit the need. **Influence:** We do not have the potential to influence the emissions from this source, however we do offset our company flights. **Risk:** The emissions do not contribute to the greenhouse gas risk exposure. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product/service. It is not common practice to include company travel inside the system boundary for evaluating the life cycle inventory of a product. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.

APPENDIX E: OPT-IN PRODUCT ACTION PLAN

N/A



An Australian Government Initiative

Climate Active