

# PUBLIC DISCLOSURE STATEMENT

ETEX AUSTRALIA PTY LTD

SINIAT METAL (OPT-IN) PRODUCT CERTIFICATION FY2021-22

Australian Government

# Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Etex Australia Pty Ltd
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 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.
	Rob Verguizas Country Manager Australia 5 <sup>th</sup> June 2023



Australian Government

Department of Industry, Science, Energy and Resources

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	192 tCO2-е
THE OFFSETS BOUGHT	20% ACCUs, 80% VERs
RENEWABLE ELECTRICITY	n/a
TECHNICAL ASSESSMENT	Date: 2021/2022 Name: Dr Paul Adams Organisation: Carbon Intelligence Pty Limited Next technical assessment due: 2024/2025

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# 2. CARBON NEUTRAL INFORMATION

### **Description of certification**

The certification covers an opt-in carbon neutral program for Siniat plasterboard and metal product ranges, manufactured by Etex Australia at the Melbourne (Altona), Sydney (Matraville), Bundaberg (Burnett Heads) and Brisbane (Beenleigh) plants.

The Siniat Metal Range certified includes Wall Framing Systems (Stud, Track, Track DH, Track, Flexible, Track Nogging), Acoustic Stud, Concealed Ceiling System, Beads and Finishing Sections, Clips and Accessories, and the Interhome H-stud.

### **Product description**

Siniat Metal light weight framing systems are used within all types of residential and commercial construction, from homes through to offices, hospitals and schools. Stud and track is available in different profiles, lengths, and Base Metal Thicknesses (BMT), which are selected depending on project performance needs, and is sold in lineal metres (m).

The product certification includes:

- Wall Framing Systems (Stud, Track, Track DH, Track, Flexible, Track Nogging), Acoustic Stud, Concealed Ceiling System, Beads and Finishing Sections, Clips and Accessories, and the Interhome H-stud.
- The functional unit for Climate Active Carbon Neutral Opt-in Program is kg CO2-e per kg of Siniat metal product sold;
- It is an opt-in program;
- The certification is cradle to grave.

Siniat Metal products are manufactured on different product lines, to conform with product specifications. The products being certified are made of BlueScope Zincalume<sup>®</sup>AM 150 steel (in G300 and G550 tensile strengths) BMT from 0.5 up to 1.15. BlueScope aluminium-zinc-magnesium metallic coated products are produced using a world-leading, patented coating technology delivering a better quality, longer lasting performance for ZINCALUME<sup>®</sup> AM150 steel. BlueScope products are known for their quality and reliability, which contribute to durable buildings.

Climate

certification is a cornerstone of our sustainability vision: to put sustainability at the heart of everything we do. We support this vision by working towards a carbon neutral future, by being responsible for our operational footprint, and by respecting and caring for our teammates, our customers and our community."

"Our Climate Active

Read our Product Disclosure Summary for our certified plasterboard range here

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

#### About the organisation

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' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

**Non-quantified** emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

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

#### Inside emissions boundary

#### **Quantified**

Raw Materials production (Steel, Additives)

Manufacturing site operations (Electricity, Diesel, non-product waste, water)

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, including recycling and end of life recycling benefit

#### Excluded

Ancillary installation items such as screws

Use or in-service life

Building demolition and waste processing

**Optionally included** 

Company travel

#### Outside emission boundary

#### Non-attributable

Operation of distributor stores

Capital goods

Employee travel to and from work



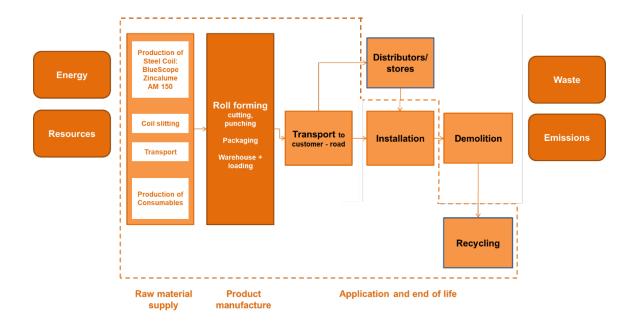
### Product process diagram

Upstream	<ul> <li>Production of Steel Coil and additives</li> <li>Steel coil production at BlueScope Steel</li> <li>Process additives</li> </ul>	<ul> <li>Excluded emission sources</li> <li>Minor additives / in plant materials</li> </ul>
emissions	Coil slitting	
	Con sitting	
	<ul><li>Transport to and from coil slitters</li><li>Coil slitting process</li></ul>	
	•	
	Metal rollforming	Excluded emission sources
Production/Service delivery	<ul> <li>Loading of coil (forklifts, diesel)</li> <li>Equipment operation - forming, cutting and punching (electricity)</li> <li>In plant product movements by forklift (diesel)</li> <li>Non-product waste, water</li> </ul>	<ul> <li>Capital goods</li> <li>Employee travel to and from work</li> <li>Minor additives / in plant materials such as welding gases</li> </ul>
	Product Sale and Use	Excluded emission sources
Downstream emissions	<ul> <li>Transport to customers (diesel)</li> <li>Installation of product</li> <li>Demolition and end of life (disposal of product waste from installation and end of life, including recycling and end of life recycling benefit)</li> </ul>	<ul> <li>Franchise and distributor stores</li> <li>Ancillary materials such as screws</li> <li>Use or in-service life</li> <li>Building demolition and waste processing</li> </ul>

#### Raw material supply

This includes the steel production at BlueScope Steel from raw and recycled materials, including the extraction of raw materials and transport to the steel manufacturing site. Also included are the production of consumables used in the Beenleigh Plant process, coil slitting, and the transport by road of coil steel to coil slitters and from coil slitters to Beenleigh Plant.





#### Product manufacturing

The manufacturing of the metal profiles starts with loading of metal coil to individual production lines, then forming, cutting and punching, stacking and packing of the products, and transfer into the warehouse. Grid electrical power is used to operate the production lines, and forklifts powered by diesel fuel move the coil and finished goods around the site.

#### Product use

Metal packs are then transported to the construction site by road transport (trucks). Metal products are mostly installed manually with use of power tools. Ancillary materials such as screws are not included within the system. The use or in-service life of the product is not covered, as the installed system is a passive building product, requiring little maintenance.

#### End of life

This phase includes the transport of the metal at end of life to recycling or to landfill, the processing of the steel scrap, and a benefit for the recycled steel at end of life is included.

### Data management plan for non-quantified sources

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



# **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 for the entire Etex Australia organisation are:

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

#### About the Etex Group

To face our 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 eight years across five priority areas: health, safety and well-being; decarbonisation; circularity; diversity, equity, and inclusion; and customer engagement. Etex's 2021 Sustainability Report is <u>accessible here</u>.

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:

- Launch of the Road to Sustainability 2030, a clearly articulated roadmap to support our progress to net zero carbon as well as the broader sustainability goals.
- Transitioning to renewable electricity for operations: over the past 12 months, the Etex Group increased the percentage of its worldwide purchased electricity from renewable sources to 82%.
- 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: assessing 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 <u>Siniat products in Australia</u>, 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

Of the activities under our operational control (or gate to gate), the most significant contribution to emissions from processes at the Beenleigh manufacturing plant is the use of electricity in the rollforming stage. Emissions reductions actions planned include:

• Transitioning to 100% renewable electricity sourcing for all manufacturing and distribution sites.

As the major energy source used on Beenleigh site is electricity, successful implementation of this project would result in eliminating the majority of the carbon emissions associated with our metal rollforming operations, production gate to gate.

#### Emissions in our value chain – upstream and downstream

As we have taken a cradle to grave approach with our opt-in program, 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.

For the Siniat Metal Range, in terms of the actual manufacturing process cradle to grave, the largest component of the carbon account is due to the manufacture of the steel. Carbon data has been provided by BlueScope for use within the Climate Active reporting, to account for the emissions related to the manufacture of steel, recycling and recycling credit at the end of life of the products.

Downstream, we continue to work with our customers to reduce emissions, as well as providing solutions that meet their sustainability ambitions and requirements such as under the GBCA GreenStar program:

- 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 lengths, we also manufacture product to custom sizes to minimise the amount of product offcuts on construction sites.



### **Emissions reduction actions**

For this reporting period, emissions reduction actions continued to focus on reducing scrap from our production process; which improves both our efficiency in raw material consumption, and energy efficiency specifically the intensity of electricity consumption. Overall, since the base year of reporting (2016-17):

- The average % scrap waste from production has reduced by 50%
- The intensity of electricity consumption within the Beenleigh production operations has decreased by more than 20%.

#### 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 either optionally included some of these within our emissions boundary, or have decided to take action on reducing these emissions.

- Company travel: travel has reduced due to COVID-19, however we already have a travel 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 7 distribution warehouses and retail stores across Australia. The electricity to operate these sites will be transitioned to renewable sources and until finalized, offsets will be purchased.

Refer to Appendix A for details of these offset purchases.



# **5.EMISSIONS SUMMARY**

### **Emissions over time**

Emissions since base year										
		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit tCO2e							
Base year & Year 1:	2016-17	No Opt-in during Base Year	0.00154							
Year 2:	2017-18									
Year 3:	2018-19	No product purchased under the opt-in program								
Year 4:	2019-20									
Year 5:	2020-21	52	0.00147							
Year 6:	2021-22	192	0.00144							

### Significant changes in emissions

In this reporting period, there was a significant change in the total emissions related to the product sold under the opt-in program: 192 tCO2-e compared with 52 tCO2e from the previous period. This change is due to the increased quantity of product purchased under the opt-in program of 132,486 functional units in 2021/2022, compared with 34,908 in the previous reporting period 2020/2021. This change in the total emissions is due to the increased opt-in volume, and not due to significant changes in operations.

# Use of Climate Active carbon neutral products and services

No Climate Active carbon neutral products/services used in this reporting period.

### **Product emissions summary**

Emission source category	tCO <sub>2</sub> -e
The following emissions source categories were included in determining the	
carbon footprint:	
Energy used for plasterboard manufacturing operations (Natural gas and	
electricity); Fuels for plant equipment (diesel, CNG and LPG) Transport and	100
stationery use; Raw materials (Gypsum, Plasterboard Liner Paper, Additives,	192
Water), Waste to landfill (non-product, plant); Diesel (transport product all	
stages), Product waste to landfill - gate to grave; Packaging waste; Company	
travel*	

\* Displayed as total due to commercial sensitivity of category data.

Emissions intensity per functional unit	0.00144
Number of functional units to be offset	132,486
Total emissions to be offset	192



# 6.CARBON OFFSETS

## Offsets retirement approach

In a	irrears	
1.	Total emissions footprint to offset for this report	192
2.	Total eligible offsets purchased and retired for this report and future reports	192
3.	Total eligible offsets retired and used for this report	192
4.	Total eligible offsets forward purchased and banked to use toward next year's report	0

# **Co-benefits**

Etex Australia has selected two main 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
- Alignment with the UN Sustainable Development Goals prioritised by Etex.

#### Jandra/Nulty Native Forest Regeneration Australia (ACCU)

A project in New South Wales which restores native forests and sequesters carbon on degraded agricultural land; by excluding stock and managing pests under a Human-Induced Regeneration (HIR) method. Addresses 3 of the SDGs:

- SDG 8 Carbon credits: generated by the HIR method, creating alternative and additional revenue streams for regional communities
- SDG 13 Emissions reductions: carbon is sequestered in regenerated trees
- SDG 15 Improved land and water quality, and Increased biodiversity.

#### Prony and Kafeete Wind Power project in New Caledonia (VERs Gold Standard)

Small nations like New Caledonia in the South Pacific are exposed to climate change with many already experiencing the impacts of rising tides and damaging storms. The Wind Farms use world-class technology to provide New Caledonia with sustainable energy to combat climate change, whilst also addressing social issues:



- SDG 7 Affordable and clean energy: 40,000 MWh generated annually, providing a clean alternative to fossil fuels
- SDG 8: 26 jobs created stabilizing incomes and boosting the local economy
- SDG 9: technological knowhow shared with the region and contributing to the development of New Caledonia's wind energy sector
- SDG 13: Climate action: 36,000 t CO2e mitigated on average annually, directly contributing to climate change reduction.



# Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Jandra/Nulty Regeneration Project	ACCUs	ANREU	24 October 2022	8,323,930,132 – 8,323,930,583 *	2020-21		39 *	0	0	39	20%
Prony and Kafeate wir farms, New Caledonia (300344) (GS566)	d- VERs	Gold Standard Impact Registry	11 October 2022	<u>GS1-1-NC-GS566-12-2018-</u> 19151-24039-25886 ^	2018		153 ^	0	0	153	80%
						Tota	l offsets retired	this report and ι	ised in this report	192	
				Total	offsets retire	d this repor	t and banked fo	or future reports	0		
Type of	ffset units			Quantity (used for this reporting period claim) Perce					f total		
Australian Carbon Credit Units (ACCUs)				39 20%							
Verified E	missions Red	ductions (VE	Rs)	153				80%			

\* Please note that 413 of the total ACCUs surrendered under this transaction are used for the certification of Siniat Opt-In Plasterboard and Metal, other and voluntary action (see Appendix A). ^ Please note that 1695 of the total VERs surrendered under this transaction are used for the certification of Siniat Opt-In Plasterboard and Metal, other and voluntary action (see Appendix A).



#### Jandra/Nulty Regeneration Project:

- 413 of the total ACCUs surrendered under this transaction are used for the Climate Active certification of Opt-In Siniat Plasterboard and Metal, and voluntary action.
  - 39 of the total ACCUs are banked for future reporting periods.

Australian Government Clean Energy Regulator	Aus Nati of E	tralia onal I missi	n Registry ons Units												
ANREU Home														Logged in as: Saehaneul Moon / Industry U	ser
Account Holders	Transa	ction Deta	ails												
Accounts	Transaction details appear below.														
Unit Position Summary															
Projects	Transas	tion ID		AU24239											
Transaction Log	Transaction ID Current Status			Completed (4	4)										
CER Notifications	Status I				<sup>+)</sup> 12:53:24 AEDT										
Public Reports					01:53:24 GMT										
My Profile	Transaction Type			Cancellation	(4)										
ing i fond	Transac	tion Initiato	or	Moon, Saeha	aneul										
	Transac	tion Approv	over Zhou, Tom Yi Shang												
	Comme	nt		The Sold Co	mmodity will be re	tired in the name of Ete	Australia for the purpose	e of Climate	Active Certification for	r Siniat Products	3.				
	Transferr	ing Accour	ıt						Acquiring Accou	nt					
	Accoun		\U-2977						Account Number	AU-1068					
	Account		South Pole Australia Financial						Account Name	Australia Volur	ntary Cancellation				
		5	Services Pty Ltd						Account						
	Accoun		South Pole Australia Financial Services Pty Ltd						Account Holder	Commonwealt	th of Australia				
			Services i ty Etd												
	Transact	ion Blocks													
	Party	Туре	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			ERF101511						2020-21		8,323,930,132 - 8,323,930,583	452
	Transact	ion Status I	listory												
	Status I						Status Co								
	2022-10	-24 12:53:2 -24 01:53:2	4 GMT				Completed								
	2022-10	-24 12:53:2 -24 01:53:2	4 GMT				Proposed (								
	2022-10 2022-10	-24 12:53:2 -24 01:53:2	4 AEDT 4 GMT				Account Ho	older Approv	ed (97)						
		-11 10:20:5 -10 23:20:5					Awaiting A	ccount Holde	r Approval (95)						



#### Prony and Kafaete wind-farms

• All 1848 VERs surrendered under this transaction are used for Climate Active certification of Opt-In Siniat Plasterboard and Metal, and other and voluntary action.



Retirement certificates are hosted on the Gold Standard Impact Registry, view your certificate

Gold Standard | Chemin de Balexert 7-9 1219 Châtelaine, International Environnment House 2, Switzerland | goldstandard.org, +41 22 788 70 80, help@goldstandard.org



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

This section is Not applicable.

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scal	le Generation certificates (LGCs)*	n/a
2. Other REC	ès	n/a

\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
				Total LGCs surrendered t	his report and use	d in this report			



# **APPENDIX A: ADDITIONAL INFORMATION**

Emissions such as company travel or similar are traditionally considered as being outside the scope of a product LCA. However, we have either optionally included some of these within our emissions boundary, or have decided to take action on reducing these emissions.

- Company travel: travel has reduced due to COVID-19, however we already have a travel 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 7 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 2021-22 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 cancelled for purposes other than Climate Active Carbon Neutral Certification							
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO₂-e)	Purpose of cancellation
Prony and Kafeate wind- farms, New Caledonia (300344) (GS566)	VERs	Gold Standard Impact Registry	11 October 2022 12 October 2022	<u>GS1-1-NC-</u> <u>GS566-12-</u> <u>2018-19151-</u> <u>24039-25886</u> ^ <u>GS1-1-NC-</u> <u>GS566-12-</u> <u>2016-19149-</u> <u>19851-20170</u> <sup>#</sup>	2018	711 113	Company direct activities which are within operational control; including corporate travel (flights), company managed vehicles (cars and delivery
Jandra/Nulty Regeneration Project	ACCUs	ANREU	24 October 2022	8,323,930,132  8,323,930,583 <u>View here</u>	2020- 21	207	trucks), distribution warehouses activities (electricity and forklifts).



# APPENDIX B: ELECTRICITY SUMMARY

Not Applicable.

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

#### Non-quantified emission sources

The following sources emissions 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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. Cost effective Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non- quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
n/a				

#### **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).

	No actual data	No projected data	Immaterial
Ancillary installation items such as screws	Yes	Yes	Yes
Use or in-service life	Yes	Yes	Yes
Building demolition and waste processing	Yes	Yes	Yes



# 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.

Relevance test					
Non-attributable emission	The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions	The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.	Key stakeholders deem the emissions from a particular source are relevant.	The responsible entity has the potential to influence the reduction of emissions from a particular source.	The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.
Operation of Franchise and Distributor stores	No	No	No	No	No
Capital goods	No	No	No	Yes	No
Employee travel to and from work	No	No	No	No	No





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