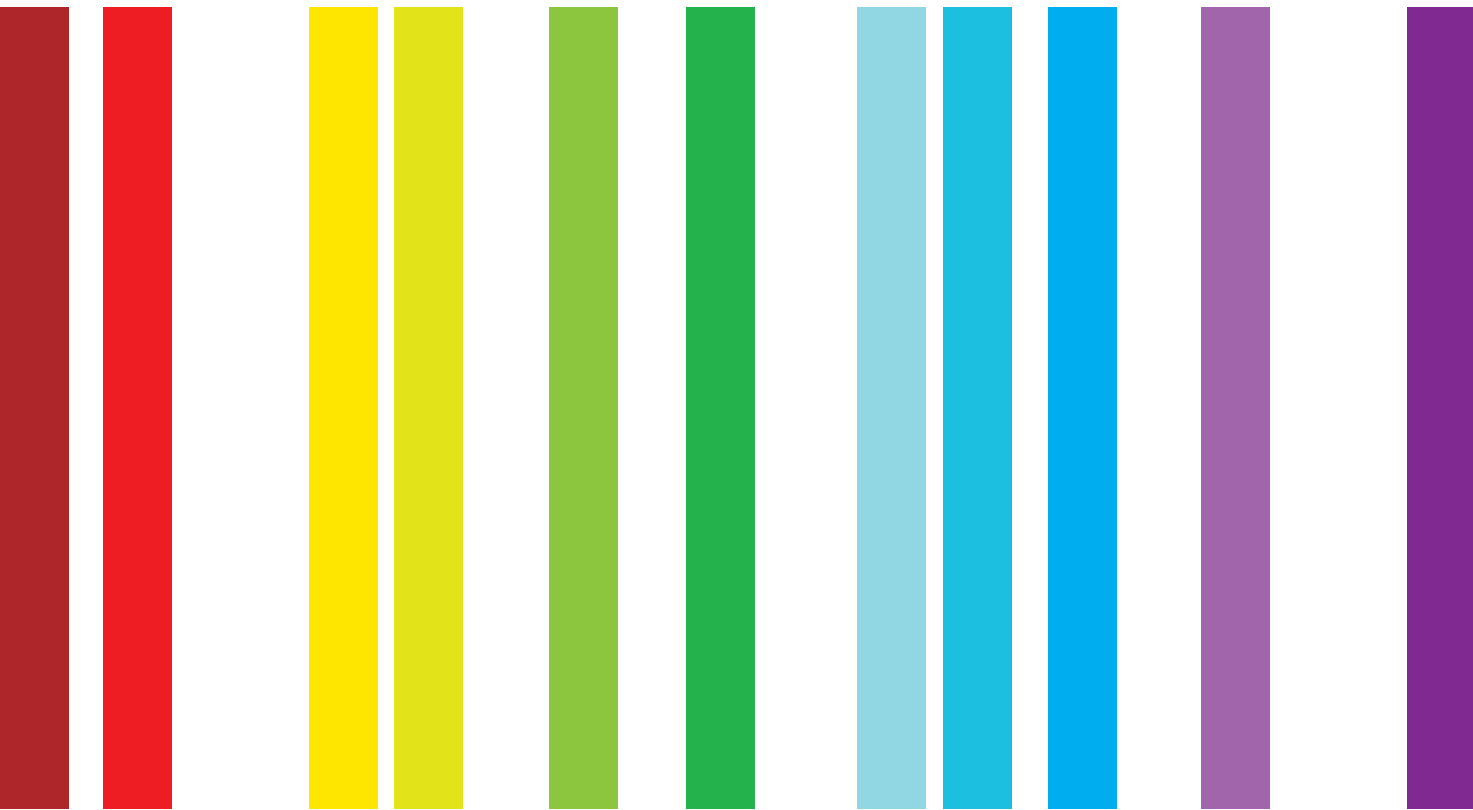




# GREENHOUSE GAS EMISSIONS ASSESSMENT for Epson Australia Pty Ltd FY 2007/08





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Friday, 9 January 2009

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This GHG assessment report has been prepared for Epson Australia Pty Ltd.

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# Executive Summary



Carbon Planet conducted an assessment of the greenhouse gas (GHG) emissions accountable to the Australian operations of Epson Australia Pty Ltd ('The Company') for the 2007/08 financial year. The purpose of the assessment was to identify the types and amounts of GHG emissions attributable to The Company's operations. The assessment may permit The Company to:

- partially or fully offset the effect of its emissions through the purchase of certified carbon credits
- establish operational GHG benchmarks
- identify business risks in dealing with climate change and the introduction of an Emissions Trading Scheme
- identify potential compliance/reporting obligations.

The assessment itself does not reduce or offset The Company's GHG emissions.

The assessment identified the key areas of The Company's operations that were responsible for significant contributions to its total GHG emissions. This assessment report solely reflects GHG emissions related to The Company's activities in the period of review and does not indicate The Company's future emissions levels.

Carbon Planet concluded that The Company produced an overall total of 4,825.5 tonnes of GHG emissions, also known as CO<sub>2</sub> equivalents (CO<sub>2</sub>e), which includes direct and indirect contributions along the supply chain (Scope 3 emissions).

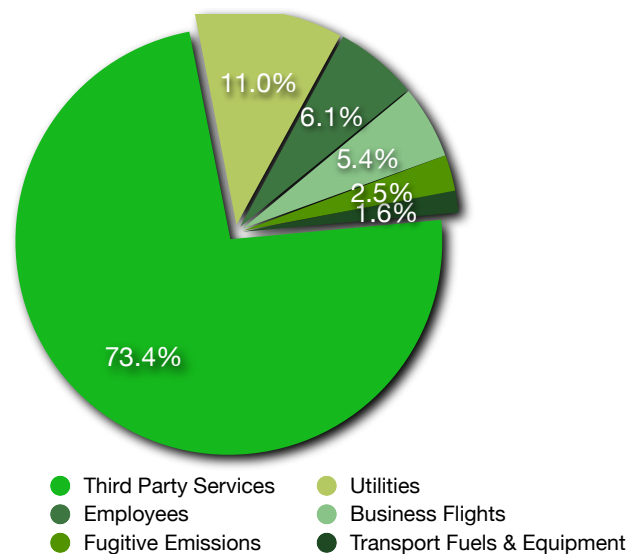
The minimum mandatory reportable emissions for The Company was 655.8 tonnes of CO<sub>2</sub>e, as defined by Scopes 1 and 2 emissions covered under the *NGER Act 2007*. The Company's assessment results are summarised in Table 1 and shown in Figure 1.

Assessment Type:	GHG Protocol	NGER
Sources:	Scope 1,2,3	Scope 1 & 2
Activity Sector:	Emissions (tCO <sub>2</sub> e/yr)	Emissions (tCO <sub>2</sub> e/yr)
Third Party Services	3,544.1	0.0
Utilities	531.8 <sup>^</sup>	603.7*
Employees	294.4	0.0
Business Flights	258.5	0.0
Fugitive Emissions	122.2	0.0
Transport Fuels	56.2	52.1
Equipment	18.4	0.0
<b>Total <sup>1</sup></b>	<b>4,825.5</b>	<b>655.8</b>
<b>GHG/FTE employee.yr</b>	<b>50.3</b>	<b>6.8</b>

<sup>^</sup> Carbon Planet recognises that the use of GreenPower™ is an emission reduction strategy and therefore emissions from electricity consumption is reduced proportionately with the percentage of GreenPower™ used.

\* Under the NGER Guidelines, even consumption of GreenPower™, i.e. electricity generated from renewable sources must be reported.

**FIGURE 1 A summary of GHG emissions for Epson Australia Pty Ltd**



<sup>1</sup> Includes numerical rounding to one decimal point





A comparison of the individual contributors to CO<sub>2</sub>e emissions revealed that the third party services sector contributed 3,544.1 tonnes of CO<sub>2</sub>e (73.4%) and this was the largest contributor to total GHG emissions. The majority of the GHG emissions were attributed to air freight, contributing 3,067.4 tonnes of CO<sub>2</sub>e.

While there are many initiatives that could assist to further reduce emissions, perhaps the most significant contribution that can now be made will be in the form of increasing pressure on partners and suppliers to also adopt a similarly progressive approach toward environmental sustainability.

## Reporting obligations

Under Section 13 of the *National Greenhouse and Energy Reporting Act 2007 (NGER)*, Epson Australia Pty Ltd falls below the reportable corporation threshold for FY 2010/11 of 50 kilotonnes of CO<sub>2</sub>e per year, and/or below the facility threshold of 25 kilotonnes of CO<sub>2</sub>e per year, for the initial three years of the reporting period, commencing FY 2008/09.

As indicated in Table 1, The Company's potential liability for reporting under the *NGER Act* is 0.66 kilotonnes of CO<sub>2</sub>e. The Company will have no mandatory reporting obligations for the foreseeable future.

## Further details

The calculation methodology ("Methodology & References") used to determine The Company's carbon footprint complies with The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resource Institute and

World Business Council for Sustainable Development and with International Standards Organisation ISO 14064-1:2006 Greenhouse gases - Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals.

Carbon Planet's Methodology & References document is available upon request — however it is protected with a Non-Disclosure Agreement under Contract Law.

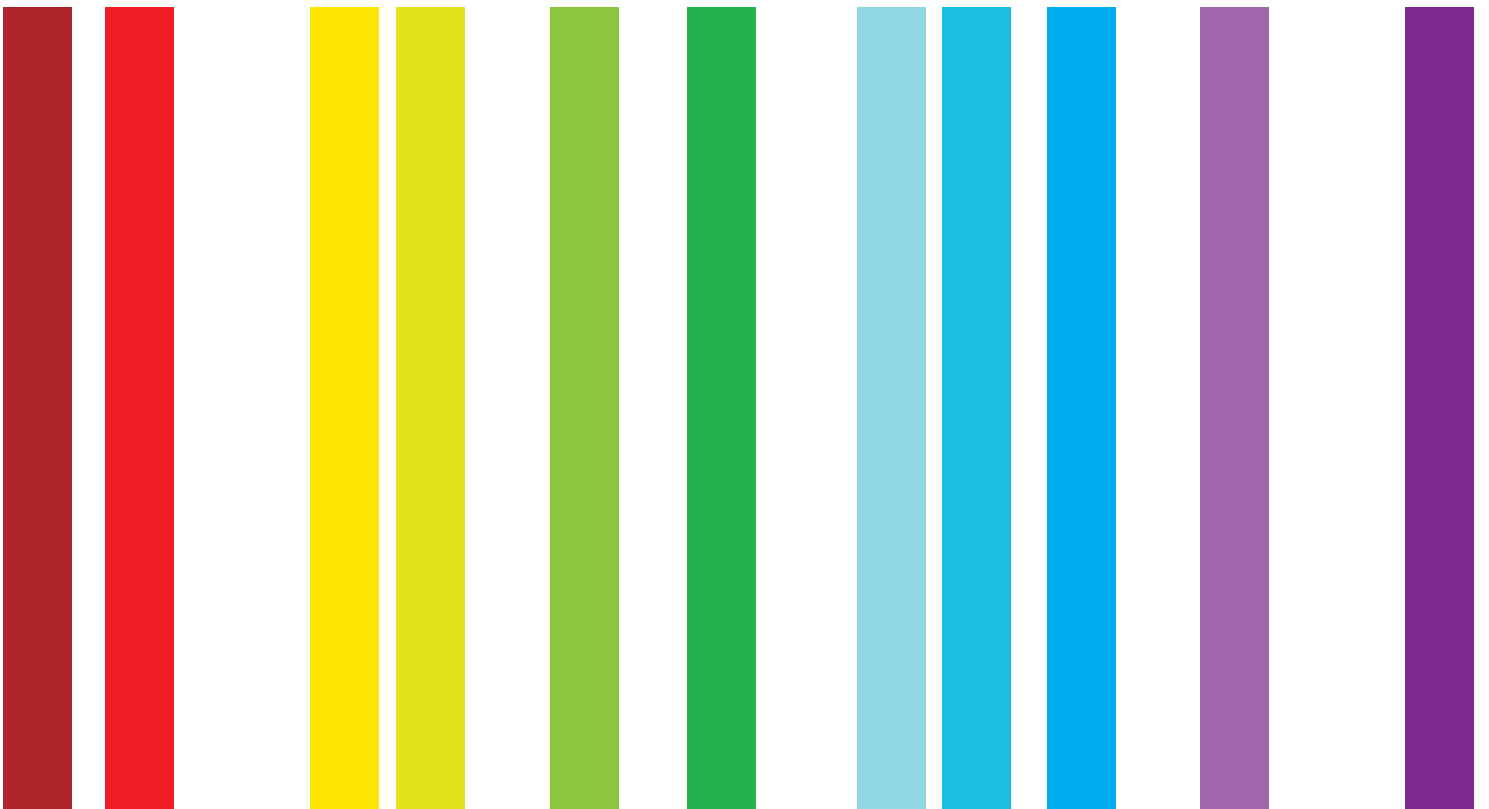
If you wish to certify specific products or services as Greenhouse Friendly™, a comprehensive GHG Life Cycle Analysis (LCA) should be conducted, and the measured emissions fully offset by approved Greenhouse Friendly™ abatements.

Under the present limitations to the scope boundary of this assessment, the assessment results should not be misconstrued to represent a comprehensive LCA of The Company's product(s) or service(s). Any statement of claims to carbon offsets contrary to the limitations presented in this report, needs to be assessed against the Trade Practices Act (TPA) 1974. The marketing of claims about the environmental benefits of products and services, resulting in misleading and deceptive conduct to consumers, may lead to court action for breaches of the TPA. As part of Carbon Planet's commitment to providing transparency and the highest possible level of service to its customers, Carbon Planet welcomes and supports any investigation by the Australian Competition and Consumer Commission (ACCC) into deceptive marketing claims.

Disclaimer: Carbon Planet ("CP") is a global carbon emissions management company, committed to ensuring that its Emissions Audit and Assessment Services ("Audit") are carried out to best practice in a rapidly developing industry. CP's operations and services have also been certified Greenhouse Friendly™ by the Australian Government's Department of Climate Change. CP is the first carbon management company in Australia to receive this accreditation. In conducting the Audit, CP complies with what it believes is currently the best practice standards - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), Australian/New Zealand Standard Energy Audits AS/NZS 3598:2000 and ISO 14064-1:2006 Greenhouse gases - Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals. This Audit has been conducted subject to CP's Terms and Conditions and the Guidelines. CP provides the Services within the context of a new and emerging regulatory regime. While CP will use best reasonable endeavours to correctly interpret the content and meaning of relevant requirements, CP cannot warrant or guarantee that the Services will always be compliant with the Guidelines. The Guidelines may over time be varied, replaced with upgraded Guidelines, or varied by Government regulation, and this may affect the efficacy and utility of the Audit in the future. CP utilises what it considers to be the best practice methods and information available ("Methodology") to produce this report. It is necessary that the Methodology is updated over time to ensure that it remains current. CP expressly reserve the right to vary the use of the Methodology in the future and will not be liable for any different results or outcomes from the use of a different Methodology. Note that emissions auditing is a measurement service - it does not reduce emissions. CP works with its customers to plan and implement emissions reduction strategies for a company's or facility's operations including the use of certified carbon credits. By commissioning or using this report you acknowledge, accept and agree to the matters in this paragraph.



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