Universal Store

2023
Emissions Inventory

Basis of Preparation

For Publication

About this report

This document details the basis on which **the emissions in Universal Store's FY23 Emissions Inventory** were collated and calculated.

The reporting period extends from 01 July 2022 to 30 June 2023.

Reporting Scope – Unless otherwise stated, the data covers the performance of activities over which Universal Store had operational control during all or part of the year ended 31 June 2023 (except CTC). It relates predominantly to activities relating to the production and procurement of apparel, accessories, and gifting products for sale in Australia.

All currency figures are reported in Australian dollars ($AUD).

Unless required to be displayed as decimal, numbers and percentages are rounded to the nearest whole number.

When determining the indicators contained in this Report, we aimed to achieve comparability year on year and with our peers and industry benchmarks, and ensure the reported data was reliable and met internal and external stakeholder expectations.

Any restatements or change in methodology from previous financial years will be outlined as footnote in the Universal Store Emissions Inventory.

The quantitative metrics in Universal Store' FY23 Emissions Inventory were prepared by relevant subject matter experts, reviewed by management, and submitted to the Board for approval.

To make sure the data complemented or addressed other reporting needs, we considered a range of reporting standards requirements and frameworks. These included:

- the United Nations Sustainable Development Goals
- the GRI Standards
- the Sustainability Accounting Standards Board (SASB) sustainability standards
- the Greenhouse Gas Protocol
- Universal Store's internal and external reporting requirements

Enquiries and feedback on our reporting and performance are welcome. Please contact Universal Store on sustainability@universalstore.com.au. For investor enquiries please contact Investor Relations.

Standards and Methodology

Calculations for Universal Store's greenhouse gas emissions inventory are aligned to the Greenhouse Gas Protocol standards and guidance – Corporate accounting and reporting standard and the Corporate Value Chain (Scope 3) accounting and reporting standard.

Universal Store uses the SWEEP online platform to support emissions calculations. SWEEP provides access to emission factors, technical and consulting support to set up carbon emissions calculation and reporting.

Organisational Boundary

The organisational boundary for the FY23 emissions inventory includes the activities of sites under the operational control of Universal Store. CTC Thrills activities are excluded of the inventory in FY23.

Operational Boundary

The operational boundary includes relevant and measurable scope 1, scope 2, scope 3 emissions. The principles of relevance, completeness, accuracy, consistency, and transparency were used when determining the inclusion of emission sources in the inventory:

Scope	Emission Source	Inclusion Status	Justification
Scope 1	Stationary fuel combustion	Relevant, measured	
	Non-stationary fuel combustion	Not relevant	No fleets
	Processing emissions	Not relevant	No processing emissions activities
	Fugitive emissions	Not relevant	No fugitive emissions activities (AC maintained by landlords)
Scope 2	Electricity	Relevant, measured	
	Steam, heat and refrigeration	Not relevant	No such energy source
Scope 3	Cat1. Purchased goods and services	Relevant, measured	
	Cat2. Capital Goods	Not relevant	No capital goods
	Cat3. Fuel and related activities	Relevant, measured	
	Cat4. Upstream transportation and distribution	Relevant, measured	
	Cat5. Waste	Relevant, measured	
	Cat6. Business Travel	Relevant, measured	
	Cat7. Employee commuting	Relevant, measured	
	Cat8. Upstream Leased assets	Relevant, not measured	AC in shopping centre stores not measured by individual tenancy.
	Cat9. Downstream transportation	Relevant, measured	
	Cat10. Processing of sold product	Not relevant	No intermediary products
	Cat11. Use of sold product	Relevant, measured	
	Cat12. Disposal of products	Relevant, measured	
	Cat13. Downstream leased assets	Not relevant	No leased assets
	Cat14. Franchises	Not relevant	No franchises
	Cat15. Investments	Not relevant	Not material

Base Year

Base year emissions were calculated over the period Jul 21- Jun 22. Baseline year emissions were 19,140 tonnes CO_2-e, comprising 1,508 Scope 2 and 17,630 Scope 3 emissions.

This document describes emissions calculation methodologies applied for the reporting period Jul 22 – Jun 23.

Emissions Sources Methodology

Scope 1 – Direct emissions
Scope
Any stationary fuels used as part of our activities for plants and equipment operated and maintained by Universal Store.

Key Metrics and Source Data
1. Volume of Diesel (in L) consumed from generator testing activity during the reporting period, measured by volumes billed on supplier invoice or direct measurement from reservoir gauge on generator. Supplier invoices are obtained from the AP team, direct measurement of reservoir gauge level and volume consumed from Facility Manager.
2. Volume of LPG (in kg) consumed for operation of gas forklift during the reporting period, 3 methods were used to compare kg gas consumed 1) internal tracking by Ops planning and efficiency manager, 2) total of supplier invoices and 3) spend conversion from GL account sorted for the LPG gas supplier (Elgas Ltd).
3. Method 3) consisted in calculating the number of 15KG bottled based on price $26/bottle from spend amount with supplier recorded in GL60026 Warehouse Expense. This method was deemed to be the most complete therefore the tonnages derived from this method were used for further calculations (conservative).
4. Supplier invoices are obtained from the AP team and saved in the SES team Sharepoint > General > Fuels FY23 folder.

CALCULATIONS
1. Data is captured in the Fuel Usage Calculation spreadsheet maintained by the Sustainability team.
2. L Diesel and kg LPG are converted to kL and GJ using the Energy Content Factors prescribed in National Greenhouse and Energy Reporting (Measurement) Determination 2008; Schedule 1 - Part 3 – Fuel Combustion – liquid fuels and certain petroleum-based products for stationary energy purposes.
3. GJ amounts for Diesel and LPG is input into SWEEP using a survey template.
4. Emissions calculations automated in SWEEP. EF as per National Greenhouse and Energy Reporting (Measurement) Determination 2008; Schedule 1 - Part 3 – Fuel Combustion – liquid fuels and certain petroleum-based products for stationary energy purposes.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Diesel Oil	70.2 kg CO2-e / GJ	6275014
LPG	60.6 kg CO2-e / GJ	6275013

Scope 2 – Indirect emissions
Scope
Electricity used in Support Office, Distribution Centre and portfolio of stores during the reporting period.

Key Metrics and Source Data
1. Electricity usage (in kWh) consumed from our leased facilities during the reporting period, measured by total electricity supplied billed on supplier invoices.

2. Invoices are collated in the SES team Sharepoint > General > Electricity FY23 folder.

CALCULATIONS
1. Data is captured in the Electricity consumption file by the Sustainability team.
2. KWh usage data is pivoted by location in the total usage tab.
3. kWh usage data is input into SWEEP using a CSV upload file with corresponding factor per location.
4. Emissions calculations automated in SWEEP. EF as per National Greenhouse and Energy Reporting (Measurement) Determination 2008; Schedule 1 - Part 6 – Indirect (scope 2) EF from consumption of electricity purchased or lost from grid.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
NSW	0.73 kg CO2-e / kWh	5788899
VIC	0.85 kg CO2-e / kWh	5788900
QLD	0.73 kg CO2-e / kWh	5788901
SA	0.25 kg CO2-e / kWh	5788902
WA	0.51 kg CO2-e / kWh	5788903
TAS	0.17 kg CO2-e / kWh	5788904
NT	0.54 kg CO2-e / kWh	5788907

ESTIMATES
- Gaps from missing usage date or invoices; these are denoted by 'Provider' > (Estimate) in the Electricity Consumption file.
  - For missing usage data, used spend ($) used average $/kWh to derive estimated usage.
  - For missing invoices, used average usage (kWh/day) from other available invoices for the site and multiply by the number of outstanding days.
- Electricity consumption for stores with no invoices have been estimated using usage of other similar sized stores, in the same state.

Scope 3 - Cat.1 Purchased goods and services

FIBRE – PRODUCT
Refer to Key Metrics, Source Data and Calculations for the TOTAL FIBRE CONSUMPTION.

For FY23 98.21% of all FIBRE DATA collected was input into SWEEP. The following materials were not entered into SWEEP platform due to no available EF: Linen, Hemp, Down, Feathers, Wool, Lurex, Metallic Fibre, Ramie, Kapok, Mohair, Metal Mesh.

SWEEP INPUT DATA	
FIBRE	**Total Fibre Weight (Kgs) by Goods In**
Cotton	349,589.40
Organic Cotton	215,865.21
Recycled Cotton	22,251.20
Australian Cotton	27.88
TOTAL COTTON	**587,733.69**
Polyester	153,018.99
Recycled Polyester	49,169.43

TOTAL POLYESTER	**202,188.42**
Viscose	73,185.79
Lyocell	4,709.13
Lenzing Ecovero Viscose	4,523.49
Cupro	3,356.81
Modal	479.97
TOTAL VISCOSE	**86,255.19**
Polyamide	21,794.63
Polyurethane	18,309.49
Elastane	17,664.34
Acrylic	3,662.25
Recycled Polyamide	3,235.02
Elastolefin	7.57
TOTAL OTHER SYNTHETICS	**64,673.30**
TOTAL	**940,850.61**
TOTAL FIBRES PROCURED	**958,019.58**

98.21%

CALCULATIONS

1. Fibre tonnage data is input into SWEEP using survey with corresponding factor per Fibre Type.
2. Emissions calculations automated in SWEEP. EF as per ECOINVENT.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
fibre, viscose	3.168308	3700983
textile, woven cotton	11.092033	3702400
textile, non-woven polyester	5.317157	3701755

PRODUCT PACKAGING

Scope
Collected packaging data for all packaging procured to tag Universal Store Private Brand products as well as Third Party Brands where we were the first importer into Australia.

These brands included:

LUCK & TROUBLE	Owned by UNIVERSAL STORE
PERFECT STRANGER	Owned by UNIVERSAL STORE
COMMON NEED	Owned by UNIVERSAL STORE
NEOVISION	Owned by UNIVERSAL STORE
HARLEY DAVIDSON	THIRD PARTY INTERNATIONAL
L&T	Owned by UNIVERSAL STORE
BASIC PLEASURE MODE	THIRD PARTY INTERNATIONAL
UNIVERSAL STORE	Owned by UNIVERSAL STORE
TOKEN	Owned by UNIVERSAL STORE
KOI FOOTWEAR	THIRD PARTY INTERNATIONAL
SAYE	THIRD PARTY INTERNATIONAL
ICON	THIRD PARTY INTERNATIONAL

Key Metrics and Source Data
1. Composition of packaging i.e. 100% Recycled Card, data sourced by Private Brand or Third-Party Suppliers
2. Weight of each packaging element, data sourced by Private Brand or Third-Party Suppliers
3. GOODS IN QUANTITY- sourced from Product Statistics Report and Return Report from FUTURA. The GOODS IN QUANTITY sourced from the Product Statistics report provides a NET Goods In unit quantity (does not include faulty recalled or write off stock).
4. In FY23, to reach a GROSS Goods In unit quantity number a report was created to identify the Faulty/Recall/Write Off items that were removed from inventory during the financial year.
5. Using the criteria in the ACCOUNT IN FIBRE DATA REPORT table, units from the Return report are added back into Goods In Unit quantity only when there is a positive Goods In value for the same financial year.

CALCULATION
1. Data was input by Category into tab Packaging Metrics (SKUs) tab in the 2024 Packaging Metrics Calculation Excel document provided by APCO by the Sustainability team.
2. Total weight by type of packaging (LDPE, PP, Cardboard, Paper) was retrieved from the tab SKUs Calculation Table (Hidden)
3. Total weight by type of packaging was input into SWEEP via a Survey by type of material
4. Emissions calculations automated in SWEEP. EF as per UK DEFRA GHG Conversion Factors, 2022.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Plastics, average plastics, virgin	3116.29 kg CO2-e / tonne	6133077
Paper and Board: mixed, virgin stock	884.16 kg CO2-e / tonne	6133078
Paper and Board, mixed, recycled	731.67 kg CO2-e / tonne	6133079
Plastics, average plastics, recycled	2326.53 kg CO2-e / tonne	6133082

ESTIMATES
- If weight data was not available Sustainability team member weighed the packaging in the Distribution Centre using calibrated scales.
- In some cases, packaging was too light and did not register on the scales, in these cases an estimate was provided, or packaging weight was based on a similar item.

DC/ONLINE/CUSTOMER PACKAGING
Scope
Collected packaging data for all packaging procured by Universal Store to run its activities across distribution centre (shipments to third party distribution partners and stores), online (packaging of online orders) and customer (packaging provided to customers in stores).

Key Metrics and Source Data
1. Material composition of packaging - data sourced from Third-Party Suppliers or online product description.
2. Weight of packaging - data sourced from Third-Party Suppliers, invoices (weights per cartons) or direct measurement.
3. Number of units ordered during the period – sourced from Third Party suppliers or invoices collated in Supplier_Total invoices files.
4. Number of units per pack – sourced from Supplier Directory from Admin team.
5. Pivoted the data to obtain total units per product, %recycled, % recyclable in Pivot tab.

CALCULATIONS

1. Number of units total per product Data was input into tab Packaging Metrics (B2B) tab in the 2024 Packaging Metrics Calculation Excel document provided by APCO by the Sustainability team.
2. Total weight by type of packaging (LDPE, Cardboard, Textile) was retrieved from the tab B2B Calculation Table (Hidden)
3. Total weight by type of packaging was input into SWEEP via a Survey by type of material.
4. Emissions calculations automated in SWEEP. EF as per UK DEFRA GHG Conversion Factors, 2022.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Plastics, average plastics, virgin	3116.29 kg CO2-e / tonne	6133077
Paper and Board: mixed, virgin stock	884.16 kg CO2-e / tonne	6133078
Paper and Board, mixed, recycled	731.67 kg CO2-e / tonne	6133079
Plastics, average plastics, recycled	2326.53 kg CO2-e / tonne	6133082
textile, woven cotton	11.092033 kg CO2-e / kg	3702400

Scope 3 – Cat 3 Fuel and related activities
Scope
Emissions from upstream activities (e.g. coal transport) and downstream activities (e.g. transmission and distribution loses) in the electricity supply. Same data as Electricity usage (kWh) used in Support Office, Distribution Centre and portfolio of stores during the reporting period.

CALCULATION
1. kWh usage data is input into SWEEP using a CSV upload file with corresponding factor per location.
2. Emissions calculations automated in SWEEP. EF as per National Greenhouse Gas Account Factors, Table 1 – indirect Scope 2 and 3 emissions from consumption of purchased electricity from the grid.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
NSW	0.06 kg CO2-e / kWh	6133083
VIC	0.07 kg CO2-e / kWh	6133084
QLD	0.15 kg CO2-e / kWh	6133085
SA	0.08 kg CO2-e / kWh	6133086
WA	0.04 kg CO2-e / kWh	6133087
TAS	0.01 kg CO2-e / kWh	6297973
NT	0.07 kg CO2-e / kWh	6133088

Scope 3 – Cat 4 Upstream Transport

Scope
Collected transport data for each shipment with Raitt International Freight and Toll Global Forwarding, our freight forward service providers, supporting the importation of Private Brand Products in Australia. Factory to Universal Store Distribution Centre. These two services providers represented 99.6% of Inbound Freight spend during the period based on GL analysis documented in Data Request FY23_Finance.

Key Metrics and Source Data
1. Details of each shipment (forwarder, Freight Mode, Supplier, Port of Lading, Transit Route) are obtained from freight forwarder service providers monthly and input in the relevant Month tab of the Freight Emissions Tracker file.

CALCULATIONS

1. The km travelled by Truck at origin, Air/Sea mode and Truck at destination are added to the shipment details based on the Transit details by the Logistics coordinator. This is done manually by using the distance data between suppliers and key departure points documented in the Distance Data tab. The weight of the shipment is also recorded.
2. Average total distance per shipment (km) is calculated for each mode 'Truck', 'Sea', 'Air' and Average shipment weight (Tonne) and number of shipments also calculated by mode.
3. Total tonne.km total by mode is derived from Average total distance per shipment * average shipment weight * number of shipments and calculated in FY23 TOTAL Tab by the Sustainability team.
4. Total tonne.km was input into SWEEP via a Survey by mode.
5. Emissions calculations automated in SWEEP. EF as per UK DEFRA GHG Conversion Factors, 2022.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Heavy goods vehicle (all diesel)	0.10614 kg CO_2-e / tonne.km	6133450
Freight flight, International	1.0189 kg CO_2-e / tonne.km	6133443
Cargo Ship - Container Ship	0.01614 kg CO_2-e / tonne.km	6133442

ESTIMATES

- We have assessed the distances between our supplier factories and key ports / airports using Google maps as well as distances between key ports of arrival and Eagle Farm Distribution Centre to calculate transportation by truck on land.
- Distances travelled by Air or Maritime freight between ports are also documented in tab Distance Data of the Freight Emission Tracker maintained by our Logistics team.

Scope 3 – Cat 5. Waste

Scope
Universal Store tracks the waste materials generated by its Support Office and Distribution Centre operations only through the Waste and Recycling Sustainability Data Report based on third party activity reports.

Exclusions
Waste and Recycling materials generated in stores are not monitored. Independent stores do not have systems in place to quantify the frequency of services, bin volumes used and type of service used (council, private). Most stores are in large shopping centres which have centralised waste services available in the back-of-house areas. Waste services in shopping centres are provided by the shopping centre manager.

RECYCLING - Key Metrics and Source Data
Recycling services comprised:

- Paper and Cardboard (kg) picked up and recycled by Visy at the Nundah site (Aug-Sept 22)
- Paper and Cardboard (kg) picked up and recycled by JJ Richards at the Eagle Farm site (Oct22-Jun23)
- Shrink wrap and Polybag (kg) picked up and recycled by Visy at the Nundah site (Jul-Sept 22)
- Shrink wrap and Polybag (kg) picked up and recycled by JJ Richards at the Eagle Farm site (Sep22-Jun23)
- Co-mingled (kg) picked up and recycled by JJ Richards at Nundah and Eagle Farm site (Jul22-Jun23)
- Organics (kg) picked up and recycled by JJ Richards at Eagle farm site (from Sept 22 onwards)
- Textile (kg) shipped and recycled by Upparel (Jul22-Jun23)

The **paper / cardboard** (OCC80/20) and **polybag** (plastic film) materials were sorted at the Nundah site in the warehouse and picked up by waste services company Visy in Q1 FY23. Service frequency was bi-monthly for paper and cardboard and weekly for polybags. Information was obtained from the supplier for quantities of Paper & Cardboard collected. Unfortunately, no data was available for the quantities of polybags collected by Visy in the Jul-Oct 22 period.

For Paper & Cardboard, Co-mingled and Organics quantities of materials processed by JJ Richards at the Eagle Farm site, these were measured by the supplier based on number of bins serviced in the month, volume of bins and waste density assumptions.

For **polybags** (Shrink Wrap, Soft Plastics) quantities of materials in the period between Sept22-Mar23 estimated in consultation with the Facility Manager, based on the assumption that bales weight an average of 120kgs. Each service (single bale pick up) being charged $33 the tonnages of soft plastics are derived from dividing the total cost of service by $33 (number of bales picked up) and then multiplying that by 120kg. For the April-June 23 period a baler was installed and weight of bales recorded by DC team in the DC Waste Recording – Plastic bale spreadsheet.

ESTIMATES

The waste density (kg/m3) for recycling services used by our service contractor to derive the tonnages of waste material collected from our Support Office and Distribution Centre facilities are:

Factor	Cardboard			Co-mingled		Organic
Volume (L)	240	660	1100	660	240	660
Volume (m3)	.24	.66	1.1	.66	0.24	.66
Conversion (kg/m3)	29.1	29.1	29.1	29.5	29.1	29.3

CALCULATION

1. Kg of recycling and waste materials by type input by month in the Waste and Recycling Sustainability Data file by the Sustainability team.
2. Kg of materials / 1000 and converted to tonnes.
3. Tonnes of recycling and waste by stream input into SWEEP using csv file with corresponding EF per waste stream.
4. Emissions calculations automated in SWEEP. EF as per Australian National Greenhouse Accounts Factors 2022 and UK DEFRA.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Paper and cardboard	3300 kg CO2-e / tonne	6133454
Plastic, average plastic rigid Closed-loop, Full scope	21.3 kg CO2-e / tonne	3360780 *
Metal Waste, Aluminium cans and foil (excl. forming), Closed-loop	21.3 kg CO2-e / tonne	3361626 *
Glass Closed-loop, Full scope	21.3 kg CO2-e / tonne	3361612*
Waste disposal; Plastic; Plastics: LDPE and LLDPE	21.28 kg CO2-e / tonne	6241131
Food Waste	2100 kg CO2-e / tonne	6133452
Commercial and Industrial waste	1300 kg CO2-e / tonne	6133453
Textile Waste	2000 kg CO2-e / tonne	6133455

GENERAL WASTE - Key Metrics and Source Data

General Waste going to landfill comprised:

- General Waste services provided by Council from the Nundah location (Jul-Sept 22)
- General Waste services provided by JJ Richards at the Nundah (Jul-Sept22) and Eagle Farm site (Oct22-Jun23) and
- Pallet disposal services provided by JJ Richards (Oct22-Jun23).

General Waste service at the Nundah site (small commercial site) included both Council services and JJ Richards services. Based on discussion with the DC Manager and observation of practices, it is assumed that the Council bins were used as a priority and filled to their capacity, as the services were comprised in the site rates. As a second priority, the general waste bins to be serviced by JJ Richards were used (additional paid for service). General Waste service at Eagle Farm site is handled solely by JJ Richards (large commercial site). Bins are serviced as required based on the bin volume. Annual report can be obtained from JJ Richards customer services ar.brisbane@jjswaste.com.au.

ESTIMATES

The waste density (kg/m3) for general waste used by our service contractor to derive the tonnages of waste material collected from our Support Office and Distribution Centre facilities are:

Factor	General Waste		
Volume (L)	240	660	3000
Volume (m3)	0.24	.66	3
Conversion (kg/m3)	83.3	83.3	83.3

The Nundah Universal Store site benefits from Council waste services. Universal Store General Waste and Co-mingled mixed recycling is picked up weekly. In order to estimate the tonnages collected from weekly council services, Universal Store used the waste density prescribed by the Better Building Partnership Operational Waste Guidelines – Density conversions (p22). The factors used to derive monthly tonnages of waste handled by Council are:

Factor	General waste (wet, uncompacted)	Comingled (containers – plastic, glass, metals)
Bins #	4	2
Volume (L)	240	240
Volume (m3)	.240	0.240
Conversion (kg/m3)	115	60

CALCULATION

1. Kg of waste materials by type input by month in the Waste and Recycling Sustainability Data file.
2. Kg of materials / 1000 and converted to tonnes.
3. Tonnes of waste input into SWEEP using csv file with corresponding EF per waste stream.
4. Emissions calculations automated in SWEEP. EF as per Australian National Greenhouse Accounts Factors 2022.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Municipal Solid Waste	1600 kg CO2-e / tonne	6133451

Scope 3 – Cat 6 Business Travel

Scope
Universal Store tracks the emissions generated by car, taxi and flights trips by team members for business purposes.

MV ALLOWANCE - Key Metrics and Source Data
1. KM reimbursed ($) is sourced from GL 64810 MV Allowances is provided by the Finance team.

CALCULATIONS
1. The MV Allowance list is cleansed of monthly accruals and pasted in MV Allowance Cleanse tab.
2. Km travelled (km) is derived from the balance ($) / rate of reimbursement ($/km) as set by the ATO for the reporting period. (.78c/km for FY23)
3. MV Allowance data (Sum of balances and Sum of Km travelled) is pivoted by business Units in MV Allowance Analysis tab
4. Central Ops, HR, IT, MD, Marketing and Product totals are added for allocation to total Support Office.
5. Km travelled input into SWEEP using csv file.
6. Emissions calculations automated in SWEEP. EF ECOINVENT.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
passenger car, medium size, petrol	0.335627 kg CO2-e / km	3693592*

ASSUMPTION
- Assumed MV allowance equivalent travel in medium size, petrol, personal passenger car.

UBER - Key Metrics and Source Data
1. Total CO2 emissions (tonnes) is sourced from Sustainability Data Jul22-Jun23 provided by UBER Business.

CALCULATIONS
1. Total CO2 emissions input into SWEEP using csv file.
2. No Emissions calculations required in SWEEP. EF NA.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
CO2-e (tonnes)	1	259900

TAXI - Key Metrics and Source Data
1. Taxi Spend ($) is sourced from GL 69815 Car Hire and Taxi provided by the Finance team.

CALCULATIONS
1. The Taxi spend ($) is cleansed of monthly accruals and pasted in Taxi Spend Calcs tab.
2. Taxi Spend ($AU) is converted into EUR at relevant exchange rate on 30 June 23.
3. Data pivoted by business Units in Taxi Analysis tab.
4. Central Ops, HR, IT, MD, Marketing and Product totals are added for allocation to total Support Office.
5. $ Taxi Spend (EUR) input into SWEEP using csv file.
6. Emissions calculations automated in SWEEP. EF from SWEEP.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Taxi (Euro)	180.1 kg CO2-e / kEUR	3739833

FLIGHTS - Key Metrics and Source Data
1. Flight Spend ($) is sourced from GL 69810 Flights provided by the Finance team.

CALCULATIONS
1. The Flight spend ($AU) is converted into USD at relevant exchange rate on 30 June 23.
2. Data pivoted by business Units in Flight Analysis tab.
3. Central Ops, HR, IT, MD, Marketing and Product totals are added for allocation to total Support Office.
4. $ Flight Spend (USD) input into SWEEP using csv file.
5. Emissions calculations automated in SWEEP. EF from SWEEP.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
Air Transport Commodity	0.954 kg CO2-e / $US	5478288

Scope 3 – Cat 7 Employee Commuting

NOTE: For FY22 Universal Store calculated the emissions for Electric Car however this Emission Factor has been deprecated so has not been included for FY23. Electric cars do not generate emissions from running/operating. The emissions from the electricity would be accounted elsewhere.

SUPPORT OFFICE AND DC
Criteria- Permanent Full Time and Part Time Employees Only
NOTE for FY22 we collected employee commuting data from all employees including Casuals
Time Period- October 2022 – June 2023 (39 weeks, Eagle Farm Office)

Key Metrics and Data Source
1. Collected information (number of days worked during the week, mode of transportation for commute to work) directly from Team Members using a Google Form sent July 23.

ASSUMPTIONS
- Responses from team members were analysed by the Sustainability team, data was adjusted in some cases where it appeared a data entry error was made, these edits have been documented in the Google Sheet (Tab Form Responses)

CALCULATIONS
1) Calculated the number of baseline days for each answer based on 39 weeks worked.
1. Note: For FY23 the weeks worked at the EAGLE FARM location was 39, for FY24 we will revert to calculating by 48 weeks (Full Year excluding 4 weeks annual leave)
2. Calculated the respondent's annual total days worked in FY23 by the MODE of transport used and times by 2 to account for return distance.
3. Pivoted Sum of Total distance by MODE by STORE, COUNTA number of responses
4. Calculated the SUM of Total Distance by MODE of Transport by Total Number of Permanent Employees (DC and Support Office) divided by COUNT of Total Survey Participants
5. Calculated Annual Emissions for DC and Support Office by applying Emission Factor to Total Distance by Mode for Total Number of Permanent Employees
6. Used CSV Template file to upload information into SWEEP

DESCRIPTION	EMISSION FACTOR ID
Employee Commute - Car Medium Diesel	6219128
Employee Commute - Car Medium Petrol	6219129
Employee Commute - Bus	6219130
Employee Commute - Train	6219131
Employee Commute - Motorcycle	6219133
Employee Commute - Electric Bike	6219135

STORES
Scope
Universal Store tracks the commuting habits of Permanent Full Time and Part Time Employees working in stores. NOTE: for FY22 we collected employee commuting data from Casual employees.

Key Metrics and Data Source
7. Collected information (number of days worked during the week, mode of transportation for commute to work) directly from Team Members using a Google Form sent July 23.

CALCULATIONS
1. Calculated the number of baseline days for each answer based on 48 weeks worked.
2. Calculated the respondent's annual total days worked in FY23 by the MODE of transport used and times by 2 to account for return distance.
3. Pivoted Sum of Total distance by MODE by STORE, COUNTA number of responses by store and SUM total days worked during period
4. Calculated Distance by Mode by Employee per day
5. Averaged Distance by Mode by Employee per day (for use in stores where response data is missing)
6. Calculated Weekly distance by MODE for the Store considering number of employees at the store, average days worked in week
7. Calculated Annual emissions for the STORE by applying EF to Weekly distance by MODE*48
8. Total CO2 emissions input into SWEEP using csv file.
9. No Emissions calculations required in SWEEP. EF NA.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID
CO2-e (tonnes)	1	259900

Scope 3 – Cat 9. Downstream Transport

Scope
Universal Store tracks the emissions generated by the shipment of online orders to customers.

AUSTRALIA POST / STARTRACK - Key Metrics and Source Data
1. Total CO2 emissions (tonnes) is sourced from Universal Store Carbon Emissions Report FY23 provided by Australia Post.

CALCULATIONS
1. Total CO2 emissions input into SWEEP using csv file.
2. No Emissions calculations required in SWEEP. EF NA.

DESCRIPTION	EF	SWEEP EMISSION FACTOR ID

CO2-e (tonnes)	1	259900

Scope 3 – Cat 11. Use of Product

USE OF PRODUCT

When a company sells a finished product that directly emits GHGs in its use phase, it is required to account for direct use-phase emissions (from the consumption of energy (fuels or electricity)) during use of the product by the end user over the product's expected lifetime. (FROM SWEEP GUIDANCE DOCUMENT)

Key Metrics and Source Data

1. Product Groups included all expect SHOES, GIFTING and ACCESSORIES- Exception for Textile Accessories that a customer would wash - 221- Gloves, 210- Scarves, 205- Beanies, 211- Socks (see below table)
2. Lifetime of each category (yrs) - sourced from the Clothing Life Expectancy document and is according to the International Fair Claims Guide for Consumers Textiles Products.
3. Washing Instruction- assumed most customers would use WASH COLD setting for all Product Categories
4. Wash Cycle (hrs)- assumed the average wash time is 1.2hrs
5. Wash frequency- assumptions based on Product Category
6. Electricity consumed per wash cycle (kWh)- 0.255 based on research documented in the Energy tab of the Sweep Scope 3. Cat. 11 Use of Products FY23 spreadsheet
7. Average wash cycle load - assumed 7.5kgs

CALCULATIONS

1. Sum of total Weight Sold- Sales pieces sold (sourced from Product Statistics report extracted from FUTURA) by Product Weight Kgs (Sourced from Magento or used Product Group or Sub Group average if weight data was not available)
2. Custom - Wash time per lifetime (in hours) = Wash Cycle in hours x Wash Frequency (per week) x 52.143 (weeks in a year) x Product Lifetime years
3. Calculated wash cycles = Sum of Total Weight Sold divided by Average Wash Cycle Load (tonne)
4. Activity data value (kWh)= Custom - Wash time per lifetime (in hours) x Calculated wash cycles x Electricity consumed per wash cycle (kWh)- 0.255

Product Group Name	Lifetime of each category (yrs)	Washing instruction (T°)	Time washing cycle (hrs)	How many times in a week?
1- Jeans	3	Wash Cold 30° C	1.2	0.5
2- Singlets & Muscle Tanks	2	Wash Cold 30° C	1.2	1
3- Shorts	2	Wash Cold 30° C	1.2	1
4- Pants	2	Wash Cold 30° C	1.2	0.5
5- Dresses & Playsuits	2	Wash Cold 30° C	1.2	1
6- T-Shirts	1	Wash Cold 30° C	1.2	1
7- Tops	2	Wash Cold 30° C	1.2	1
8- Skirts	2	Wash Cold 30° C	1.2	1
9- Shirts & Polos	2	Wash Cold 30° C	1.2	1
10- Outerwear	3	Wash Cold 30° C	1.2	0.25
12- Swimwear	2	Wash Cold 30° C	1.2	0.25

13- Underwear	1	Wash Cold 30° C	1.2	2
50- Packaging- Tote Bags	5	Wash Cold 30° C	1.2	0.04
205- Beanies	2	Wash Cold 30° C	1.2	0.25
210- Scarves	2	Wash Cold 30° C	1.2	0.25
211- Socks	1	Wash Cold 30° C	1.2	2
221- Gloves	1	Wash Cold 30° C	1.2	0.5

Scope 3 – Cat 12 End of Life of Product

END OF LIFE OF PRODUCT
Companies are also required to account for the emissions from the waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life. (FROM SWEEP GUIDANCE DOCUMENT)

Key Metrics and Source Data
1. Product Categories- ALL Product Groups included
2. Number of units sold (sourced from Product Statistics report extracted from FUTURA)
3. Product Weight Kgs (Sourced from Magento or used Product Group or Sub Group average if weight data was not available)
4. Estimated Disposal Method- Assumed Landfill for all categories
5. Emission Factor ID- 5423926 (Clothing and household textiles, End of life without recycling - Impacts (Full Scope)- ADEME

CALCULATIONS
1. Sum of total Weight Sold- Sales pieces sold by Product Weight Kgs
2. Converted product weights to tonnes
3. Pivoted the data by Product Group, Total Sales Pieces and Total Weight Sold (tonnes)