

PUBLIC DISCLOSURE STATEMENT

ASSEMBLE COMMUNITIES PTY LTD

ORGANISATION CERTIFICATION FY2020-21

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Assemble Communities Pty Ltd
REPORTING PERIOD	Financial year 1 July 2020 – 30 June 2021 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.
	Emma Telfer Director, Impact & Engagement 28/07/22



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	116 tCO ₂ -e
OFFSETS BOUGHT	100% ACCUs
RENEWABLE ELECTRICITY	100% through purchased LGCs
TECHNICAL ASSESSMENT	09/06/2022 Abbie Freestone Rewild Agency Next technical assessment due: October 31, 2024
THIRD PARTY VALIDATION	Type 1 21/06/2022 Katherine Simmons KREA Consulting

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2. CARBON NEUTRAL INFORMATION

Description of certification

This Climate Active certification covers the corporate operations of Assemble Communities Pty Ltd. This includes emissions generated from all day-to-day organisational functions of the Assemble business. This certification does not include the embodied and operational emissions from Assemble's projects, given these emissions occur under separate entities and will be accounted for in separate project by project certifications under the Climate Active Standard for Buildings.

Organisation description

This certification covers Assemble Communities Pty Ltd (otherwise known as 'Assemble'), ABN 44 624 001 645. Assemble's operations primarily occur in Melbourne, Australia and the business currently has one office located in Richmond. Assemble is a property development and management business focused on building affordable, well-designed homes for Australians. The business has a holding company with several shareholders in addition to a separate institutional shareholder. There are no direct subsidiaries.

"Achieving Climate Active certification is an important step in realising our Net Zero Action Plan and broader ESG strategy."



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 relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant 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

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.



Inside emissions boundary

Quantified

Accommodation & facilities

Electricity

ICT services and equipment

Office equipment & supplies

Postage, courier & freight

Professional services (entertainment, employee wellbeing, staff training & professional development, recruitment, public relations, Assemble branded events, social media & advertising, other brand marketing services)

Transport (air)

Transport (land & sea – including business travel)

Waste

Working from home

Staff commuting

Non-quantified

Products (clothing)

Refrigerants

Water

Assemble Papers end-of-life disposal

Optionally included

Cleaning & chemicals Postage, courier & freight Professional services (accounting & legal)

Outside emission boundary

Excluded

Refer 'optionally included' emissions listed left. All emissions that could have been technically excluded due to the relevance test have been voluntarily included within the inventory and offset.

All Assemble buildings have been excluded from the emissions boundary given they will be reported on separately through the Green Star Climate Active Carbon Neutral Standard for Buildings.

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources:

- All invoices for clothing and uniforms purchased in FY23 and beyond to be shared with the community team for filing and input into future inventories. This will be communicated with the accounts team. Assemble will also look for opportunities to add the invoices to its carbon accounting software (Impact Sustainability) in future.
- Create a reader survey for Assemble Papers later in 2022 or in 2023 to gain insights on reader disposal and recycling habits. This data can then be used to model more accurate emissions estimates associated with the end-of-life disposal of Assemble Papers. This survey may need to be conducted again in future years to contrast and compare reader behaviours over time. Note: given that Assemble will no longer be printing on a bi-annual basis, it is anticipated that this emissions source will be very low in future.



To attain actual data on water supply for future reporting cycles, we will establish these
expectations with our landlord, requesting that the data be made available ahead of time rather
than trying to source it retrospectively. Our team will discuss expectations with the landlord in
mid-2022 with a view to having the data available to be added to the inventory in the FY23 annual
report. This data (hopefully in the form of invoices) will also be added to our carbon accounting
software (Impact Sustainability).



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Assemble has an emissions reduction target of achieving net zero emissions for its corporate operations by 2040, with an interim near-term target of reducing emission by 50% by FY30, compared with our FY20 internal base year (note the FY21 is our base year for Climate Active certification). Achieving net zero emissions by 2040 will involve the business reducing its organisational emissions by a minimum of 90-95% across scope 1, 2 & 3 emissions.

Since establishing this target, we have achieved a reduction of 34% in FY21 alone with our FY22 emissions yet to be finalised. Depending on any emissions reductions achieved in FY22, indicatively, we must achieve an additional minimum emissions reduction of 16% over the next 8 years to reach our 2030 reduction target. However, to account for organic business growth over time and ensure that differences in our emissions profile each year aren't a result of external or climatic influences alone, we will aim to maintain ambitious emissions reductions each year, regardless of how our progress is tracking across each reporting period.



Emissions reductions achieved since previous reporting period

Currently, our scope 1 and 2 emissions comprise less than 1% of our total inventory when our voluntary purchase and surrender of LGCs is applied to our scope 2 emissions under the scope 2 market-based method. Therefore, with our scope 3 emissions comprising greater than 99% of our total emissions, it is essential that we place a large focus on engaging with our suppliers to reduce these scope 3 emissions over time, rather than concentrating on scope 1 and 2 emissions alone.

From a projects perspective, we have a goal in place to achieve net zero operational/in-use carbon in all Assemble buildings from EOY 2021 onwards. We are on-track to reach this target upon the completion of our first building under the Assemble Futures model in Kensington in 2022. In addition, we have a target to achieve 40% less embodied carbon in all new buildings by 2030. Several actions to achieve this target are already in place and we are working with our team and external advisers to identify additional opportunities to achieve this target.

The commitments and targets outlined by our company to date can be found in Assemble's <u>FY21 ESG</u> <u>Impact Report</u>. Our emissions reduction targets have been developed in alignment with the Science Based Targets initiative (SBTi) <u>Corporate Net-Zero Standard</u> and the World Green Building Council (WGBC) <u>Net</u> <u>Zero Carbon Buildings Commitment</u>.

Assemble's emissions reductions goals, strategies, timeframes, and measures are outlined in further detail in the following table.



Emissions reduction strategy	Emissions source	Anticipated reduction capacity	Timeframe / deadline	KPI's & measures
FY21 – FY23 corporate measures				
Goal: To achieve a 50% emissions reduction by 2	2030 and net 2	zero corporate emissi	ons by 2040	
Establish expectations with professional services providers (e.g. IT, marketing and other business services) that to continue to do business with Assemble it is strongly preferred that they become Climate Active carbon neutral certified for the services they provide.	Scope 3	51%	Q2, 2023	Track the percentage of service providers who agree to becoming carbon neutral certified
Provide education and incentives for staff to purchase 100% certified GreenPower at home and certified Climate Active carbon neutral gas (where relevant), to reduce emissions associated with staff working from home.	Scope 3	18%	Q2, 2023	Monitor staff uptake & emissions savings
Recycling instructions to be added to all future Assemble Papers print runs to encourage readers to recycle the publication at the end of its life.	Scope 3	< 1%	From Q3, 2022 onwards	Run a reader survey to gain insights on reader disposal habits
Corporate measures from FY23 – FY30				
Goal: To achieve a 50% emissions reduction by 2	2030 and net 2	zero corporate emissi	ons by 2040	
Encourage suppliers to set their own science- based reduction targets (separate or in addition to them achieving Climate Active certification) and aim for reaching a target of 80% of suppliers setting their own science- based reduction targets.	Scope 3	51%	Q4, 2023	Survey suppliers to track this target
Implement a supplier code of conduct and/or procurement policy, which mandates that in order to do business with Assemble, all service providers must achieve Climate Active certification by the end of FY25 at the latest.	Scope 3	51%	FY25	Contrast reduction figures from before & after this action is implemented
Aim to switch to using electric vehicles powered by 100% renewable energy to be used for business travel purposes. This could include one (or several) shared EV's for staff to use when travelling to and from meetings and site visits.	Scope 1 & 3	< 5%	FY30	Monitor trips taken & corresponding emissions compared with BAU business travel.
Corporate measures implemented to date				
<u>Goal: NA / as above</u>				
Reduction in printing of Assemble Papers by circa 95% to reduce inventory and potential waste generated through an excess of magazines. Assemble Papers is no longer printing regular issues other than on demand, small run, and special reports.	Scope 3	< 5%	From the beginning of 2022	Compare estimated impacts with estimated avoidance & monitor inventory to assess opportunities for further reduction
Switched electricity provider for Assemble's head office to 100% certified GreenPower.	Scope 2	0% - given electricity emissions are already offset with LGCs	Was implemented in FY22	Assess cost comparison against current figures
Assemble have implemented a composting system to reduce the volume of general waste sent to landfill.	Scope 3	< 5%	Implemented in FY20	Contrasting the volume of compost generated vs
Engaging a sustainability consultant to assist with identifying emissions reductions opportunities and pathways.	Scope 1, 2 & 3	NA	Engaged in FY22	Review data and reductions proposed by the consultant
All company catering has been significantly reduced to move from an abundance approach to embracing modest catering.	Scope 3	5%	Implemented in FY21	Contrast past volumes with the current approach



5.EMISSIONS SUMMARY

Significant changes in emissions

NA

Use of Climate Active carbon neutral products and services

Some Climate Active certified carbon neutral electricity was deducted from the staff working from home impacts, but no other Climate Active carbon neutral products and services were used during the reporting period.

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

Emission category	Sum of Scope 1 (tCO ₂ -e)	Sum of Scope 2 (tCO ₂ -e)	Sum of Scope 3 (tCO ₂ -e)	Sum of total emissions (tCO ₂ -e)
Cleaning and Chemicals	0.00	0.00	1.09	1.09
ICT services and equipment	0.00	0.00	11.59	11.59
Office equipment & supplies	0.00	0.00	8.24	8.24
Postage, courier and freight	0.00	0.00	0.32	0.32
Professional Services	0.00	0.00	66.18	66.18
Transport (Land and Sea)	5.60	0.00	0.94	6.54
Waste	0.00	0.00	2.74	2.74
Working from home	0.00	0.00	14.51	14.51
Staff commuting	0.00	0.00	4.37	4.37
Total	5.60	0.00	109.98	115.58

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
 Uplift to account for clothing/uniforms which was non-quantified due to data being unavailable: Estimates a maximum of \$1,000 being spent on clothing & high-vis gear in FY21. Multiplied by an emission factor of 0.09 kg CO₂-e/\$. 	0.09
 Uplift to account for Assemble Papers end-of-life disposal which was non-quantified due to data being unavailable: Assumes 90% of readers hold onto their magazines for a significant period and/or dispose of them in recycling instead of the general waste bin. 	0.33



 Based on the most recent print run of 4,000 copies – this would mean 400 copies may end up in the general waste stream. With an emission factor of 3,300 kgs of CO₂-e/tonne of paper waste not recycled and an average weight of 250 grams p/magazine – the estimated kgs of CO₂-e would be: ((250 x 400)/1000) x (3,300/1000) = 330. This assumes all 400 copies ended up in general waste in FY21. 	
 Uplift to account for water supply which was non-quantified due to data being unavailable: Assumes an average water consumption of 4.8 litres p/day p staff member based on this analysis. Based on a total FTE headcount of 44 staff in FY21 it is assumed an average of 211.2 litres consumed each workday or 1,056 litres p/week. Multiplied by 48 work weeks in a year – the base case average usage would be 50,688 litres (50.688 kL). Assumes staff worked in the office 64.11% of FY21 due to Covid-19 lockdowns. Assumes the emission factor for water supply in Victoria is 0.36 kg CO₂-e/kL. Excludes any showers from this uplift factor. = ((50.688*0.36)*0.6411)/1000 	0.01
Total of all uplift factors	0.43
Total footprint to offset (total net emissions from summary table + total uplifts)	116.01



6.CARBON OFFSETS

Offsets retirement approach

INITIAL REPORT

In a	arrears	
1.	Total emissions footprint to offset for this report	116.01 tCO ₂ -e
2.	Total eligible offsets purchased and retired for this report	120.00 tCO ₂ -e
3.	Total eligible offsets banked to use toward next year's report	4.00 tCO ₂ -e

Co-benefits

The Paroo River North Environmental Project is located on a 52093-ha property near Cunnamulla in south west Queensland. The property was previously used for cattle farming, causing suppression of native vegetation and biodiversity declines. Since 2016, this native reforestation project has given the property a new chapter across 38 000 ha.

The new plantings will provide valuable animal habitat and are on track to capture more than one million tonnes of carbon dioxide emissions over 25 years. Along the Paroo River in the project area, 18km of riparian zones are being restored and protected. The river is one of the most pristine rivers in south west Queensland and feeds into the Ramsar wetlands of the Currawinya lakes.

The Budjiti Indigenous community hold Native Title Agreements in the project area and participate in the project and share its revenue. Additional land has also been restored for access to cultural heritage sites and bush tucker. The property is being used to host cultural camps for Indigenous men from multiple Traditional Owner groups. This coming together promotes knowledge sharing across Indigenous groups and revitalises cultural practice essential for well-being.

Mechanical and chemical practices that were harming vegetation during farming have been stopped to encourage regrowth, and feral pests are being managed.



Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification												
Project descrip	otion T c u	Гуре of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO ₂ -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 (%)
Paroo River Nor Environmental F South West Que	rth A Project, eensland	ACCUs	ANREU	19 Jul 2022	8,340,568,354 - 8,340,568,653 <u>ERF104646</u>	2021-22	0	120 An additional 180 tCO ₂ -e in offsets were purchased at the same time to be used for Assemble's FY20 emissions (not certified with Climate Active)	0 Refer comment left	4 Refer comment left	116	100%
							Total	offsets retired	this report and u	sed in this report	116	
					Total	offsets retire	d this report	and banked fo	r future reports	4		
Тур	e of offset	units			Quantity (used for	this reporti	ng period	claim)	Percentage of	ftotal		
Australian Carbon Credit Units (ACCUs) 116							100%					



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

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

	1.	Large-scale Generation certificates (LGCs)*	28
1	2.	Other RECs	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
Wind Farm	LGC	REC Registry	07 March 2022	BROWP54851	51-87	2021	28	Wind	VIC, Australia
Total LGCs surrendered this report and used in this report							28		



APPENDIX A: ADDITIONAL INFORMATION

N/A



APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Location-based approach	Activity Data (kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	25,247	24,742	2,777
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	25,247	24,742	2,777
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	25,247	24,742	2,777
Emission Footprint (tCO ₂ -e)	28		
Scope 2 Emissions (tCO ₂ -e)	25		
Scope 3 Emissions (tCO_2 -e)	3		

Location-based approach summary



Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active	Activity	Emissions
Product	Data (kWh)	(kgCO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable ele	ctricity. The emission	ns have been offset

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kgCO₂-e)	Renewable Percentage of total
Behind the meter consumption of electricity	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	28,000	0	111%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	4,778	0	19%
Residual Electricity	-7,531	-8,081	-30%
Total grid electricity	25,247	-8,081	100%
Total Electricity Consumed (grid + non grid)	25,247	-8,081	130%
Electricity renewables	32,778	0	
Residual Electricity	-7,531	-8,081	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ -e)		0	

A minus Residual Electricity Emissions in kgCO2-e rounds to zero because the negative emissions can only be used to reduce electricity consumption emissions. See electricity accounting rules for further information.

Total renewables (grid and non-grid)	129.83%
Mandatory	18.93%
Voluntary	110.90%
Behind the meter	0.00%
Residual Electricity Emission Footprint (tCO ₂ -e)	0
Figures may not sum due to rounding. Renewable perce	entage can be above

100%.



APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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
Clothing / uniforms	No	No	Yes (uplift applied & data plan in place)	No
Assemble Papers end-of-life disposal	No	No	Yes (uplift applied & data plan in place)	No
Water usage	No	No	Yes (uplift applied & data plan in place)	No
Refrigerants	Yes	No	No	No



APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

- 1. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. Stakeholders Key stakeholders deem the emissions from a particular source are relevant.
- <u>Outsourcing</u> 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.



Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
						Yes – the following services are included:
Purchased goods and services	Yes – varies	Yes – varies	Yes – varies	Yes	No	ICT, office equipment & stationary, entertainment, employee wellbeing, education, recruitment, business services marketing & distribution & advertising
						Cleaning, postage & courier, accounting & legal have been optionally included
Capital goods	NA	NA	NA	NA	NA	No/NA – this source has been excluded from the inventory as there are no capital goods owned by Assemble that are relevant to be included in the inventory
Fuel and energy related activities	No	Yes	No	Yes	No	Yes – determined as being relevant to our operations
Upstream transportation and distribution	Yes	Yes	Yes	Yes	No	Yes – determined as being relevant to our operations
Waste generated in operations	No	Yes	Yes	Yes	No	Yes – determined as being relevant to our operations
Business travel	Yes	Yes	Yes	Yes	No	Yes – determined as being relevant to our operations
Employee commuting	Yes	No	No	Yes	No	Yes – determined as being relevant to our operations
Upstream leased assets	No	Yes	No	Yes	No	Yes – determined as being relevant to our operations
Downstream transportation and distribution	No	Yes	No	Yes	No	Yes – determined as being relevant to our operations
Processing of sold products	NA	NA	NA	NA	NA	No/NA – we have no emissions that fit this scope 3 category
Use of sold products	NA	NA	NA	NA	NA	No/NA – we have no emissions that fit this scope 3 category
End-of-life treatment of sold products	Yes	No	Yes	Yes	No	Yes – even though we do not sell our magazine Assemble Papers, given it is a free publication, we have assessed the waste disposal of our magazines at the end of their life as being relevant to our operations and emissions profile.
Downstream leased assets	NA	NA	NA	NA	NA	No/NA – we have no emissions that fit this scope 3 category
Franchises	NA	NA	NA	NA	NA	No/NA – we have no emissions that fit this scope 3 category
Investments	NA	NA	NA	NA	NA	No/NA – we have no emissions that fit this scope 3 category





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