PUBLIC DISCLOSURE STATEMENT

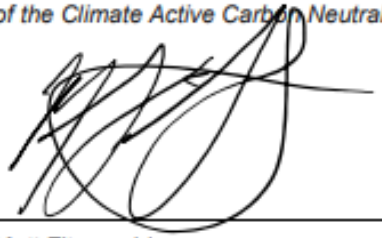
DULUXGROUP (AUSTRALIA) PTY LTD

PRODUCT CERTIFICATION
PROJECTION: CY2026

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	DuluxGroup (Australia) Pty Ltd
REPORTING PERIOD	1 January 2026 – 31 December 2026 Projected 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.*  Matt Fitzgerald Technology Director 07/04/2026

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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,322 tCO_2-e
CARBON OFFSETS USED	15.71% ACCUs, 84.29% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by 100% Renewables Pty Ltd
TECHNICAL ASSESSMENT	19 December 2025 100% Renewables Pty Ltd Next technical assessment due: CY 2029
THIRD PARTY VALIDATION	Not required – EPD pathway used

Contents

2. CERTIFICATION INFORMATION

Description of product certification

This product certification covers Dulux® envirO2™ interior architectural paints manufactured at Merrifield, Mickleham, Victoria, Australia:

- Dulux® envirO2™ Interior Low Sheen Vivid White (Link to EPD)
- Dulux® envirO2™ Ceiling Flat White (Link to EPD)
- Dulux® envirO2™ Interior Matt White (Link to EPD)
- Dulux® envirO2™ Water Based Enamel Semi Gloss Vivid White (Link to EPD)
- Dulux® envirO2™ Acrylic Sealer Undercoat (ASU) (Link to EPD)

The carbon neutral assessment follows the EPD pathway and uses the impacts quantified in the verified product Environmental Product Declarations (EPDs). Each EPD defines the declared/functional unit as 1 m² of coated surface using the number of coats recommended in AS/NZS 2311:2009 (i.e. Undercoats = 1 coat; Topcoats = 2 coats), plus paint packaging.

- Functional unit: 1 m² of coated surface using the number of coats recommended in AS/NZS 2311:2009 (i.e. Undercoats = 1 coat; Topcoats = 2 coats) including packaging, as reported in the respective EPDs.
- Offered as: full coverage product (carbon neutral offered to all customers purchasing the listed envirO2 products)
- Life cycle: cradle to grave, excluding use and maintenance stages (B1–B7)

The responsible entity for this product certification is DuluxGroup (Australia) Pty Ltd (trading as Dulux Australia), ABN 67 000 049 427.

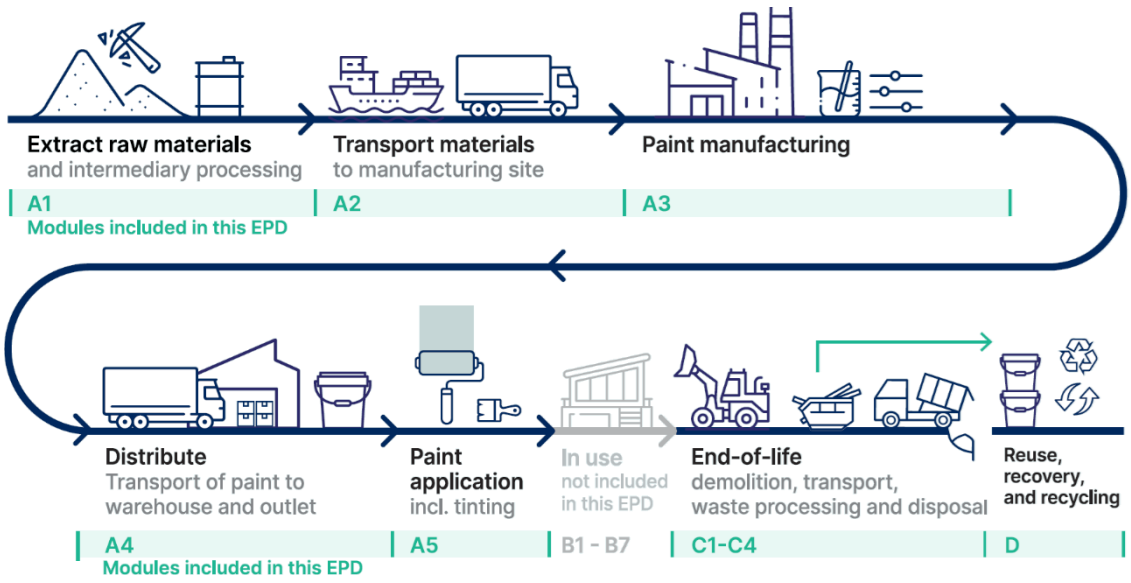
This Public Disclosure Statement includes information for CY2026 reporting period.

The Dulux® envirO2™ EPDs set the declared unit and life-cycle scope that underpin this Climate Active product certification. The boundary is cradle-to-grave (A1–A3, A4–A5, C1–C4, and D), with use-stage modules B1–B7 not declared and best modelled at the building level. Module D (benefits/loads beyond the product system, e.g., recycling credits) is disclosed for transparency but reported separately and not netted off the A1–C4 total used for this claim. The table and process diagram below taken from the EPDs summarise these modules and the product system flow for the envirO2 range, consistent across the five certified paints.

Table 6: Modules included in the scope of the EPD

	Product stage			Distribution/ installation stage		Use stage							End-of-life stage				Beyond product life cycle
	Raw material supply	Transport of raw materials	Manufacturing	Transport to customer	Construction / Installation	Use	Maintenance	Repair	Replacement	Refurbishment	Operational energy use	Operational water use	Deconstruction / demolition	Transport to waste processing	Waste processing	Disposal	Reuse/recovery/recycling potential
Module	A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	D
Modules declared	X	X	X	X	X	ND	ND	ND	ND	ND	ND	ND	X	X	X	X	X
Geography	GLO	GLO	AU	AU	AU	–	–	–	–	–	–	–	AU	AU	AU	AU	AU

X = included in the EPD; ND = Module not declared (such a declaration shall not be regarded as an indicator result of zero)



Description of business

Dulux Australia manufactures premium interior water-based coatings at its Merrifield (Mickleham, VIC) facility and manages environmental performance through an integrated safety and sustainability management system. The site features on-site solar generation and water stewardship measures, and Dulux participates in Paintback® for responsible end-of-life paint/packaging management.

Each envirO2 product's EPD specifies product characteristics (e.g., low-odour, very low VOC), spread rates and densities that underpin the conversion from m² to paint mass for the declared unit and packaging type/size used in modelling (e.g., 15 L polypropylene pail for most products; 10 L tinplate for Semi Gloss). These details are taken directly from the product EPDs and support the EPD-pathway carbon accounting used in this certification.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

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

Attributable emissions sources can be **excluded** from the carbon inventory but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Outside the emissions boundary

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

Inside emissions boundary

Quantified

Raw materials: binders/monomers (e.g., acrylates), pigments (incl. TiO_2), extenders (e.g., kaolin/perlite), additives and water per declared unit incl. packaging.

Transport of raw materials to site: inbound road/rail/sea freight to Merrifield, including vehicle operation and fuel production/combustion emissions for the transport modes used

Manufacturing at Merrifield: premix, grinding/dispersion, let-down, filling/packaging

Distribution to warehouse/outlet: outbound road/rail/sea freight from Merrifield to distributors/retailers including vehicle operation and fuel production/combustion emissions for the transport modes used

Paint application at customer (incl. tinting) & application waste: construction/installation stage activities at point of use

End-of-life: deconstruction/demolition, transport, waste processing and disposal of paint/packaging.

Non-quantified

N/A

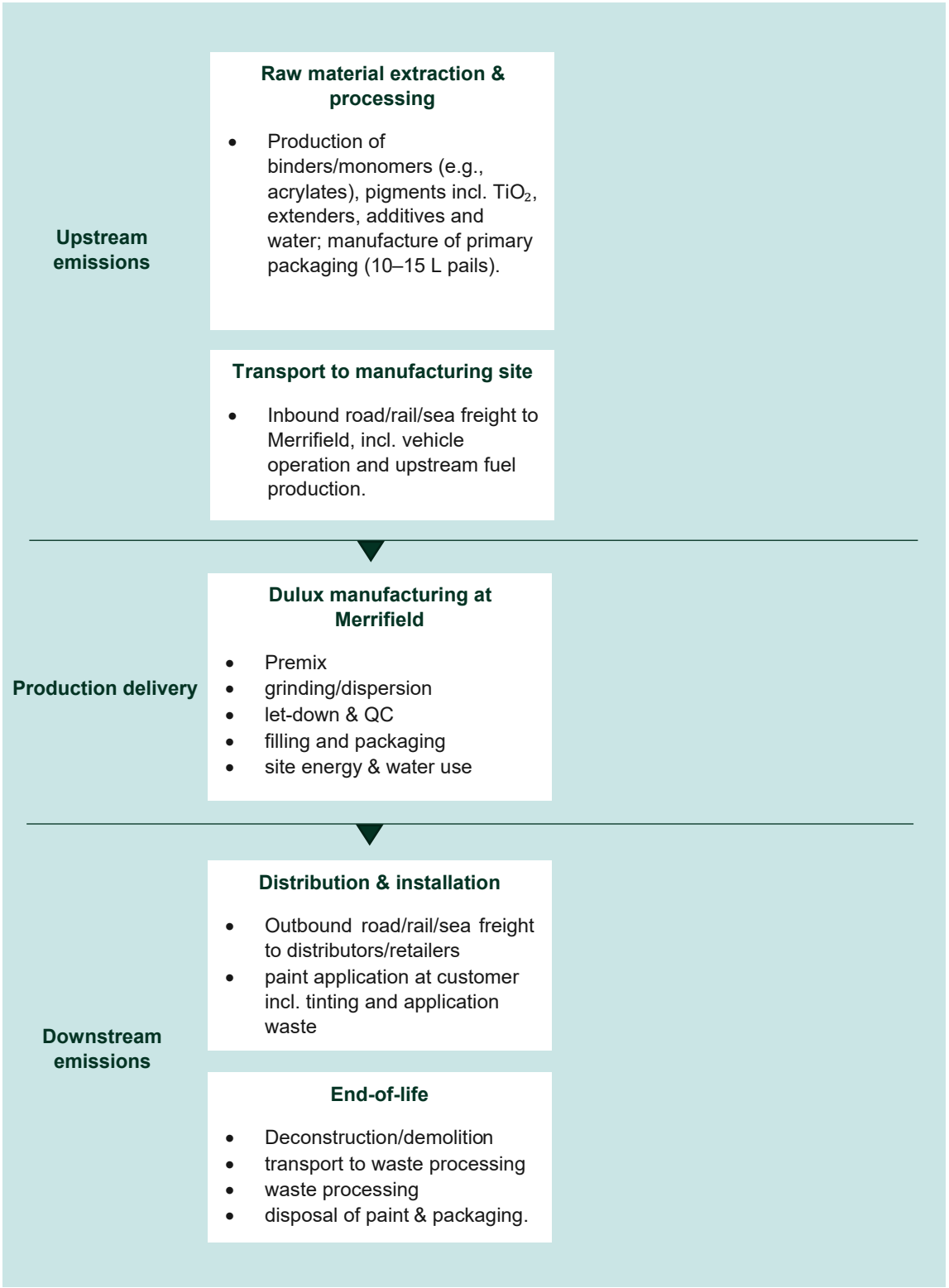
Outside emission boundary

Non-attributable

- Use stages of the product (module B1 to B7)
- Personnel
- Infrastructure & capital goods
- Production equipment not directly consumed in the process

Product process diagram

Cradle-to-grave, excluding use and maintenance stages (B1–B7)



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Introduction — Dulux Group's Climate and Sustainability Commitments

Dulux is a DuluxGroup business and is committed to delivering products and operations that align with a low-carbon, circular, and sustainable future. Sustainability is core to DuluxGroup's vision of "A Future Without Harm", which guides how the business manages its environmental footprint, develops products, and partners across its value chain.

Dulux Group's corporate emissions reduction commitments include:

- **50% reduction in Scope 1 & 2 greenhouse gas emissions intensity, kg CO2-e/tonne production, by 2030 (from a 2020 baseline).**

  These reductions are being delivered through energy efficiency, renewable electricity, electrification, and site optimisation across Dulux Group operations.

- **50% renewable electricity by 2030**

  Dulux is progressively transitioning major sites to renewable electricity sources. The Merrifield (Mickleham, VIC) manufacturing facility already operates with on-site solar (300 kW) and energy-efficient systems. And will future assess feasibility for batteries.

- **Net-zero Scope 1 & 2 emissions by 2050**

- **Circularity leadership**

  Dulux is a founding member of **Paintback®**, enabling responsible collection and processing of post-consumer paint and packaging. Packaging improvements include the introduction of **recycled content** (e.g., 50% recycled plastic in selected pails) and ongoing work through APCO commitments..DuluxGroup's 2022 sustainability reporting set a group target of "30% recycled content in packaging" by 2025 from a 2020 baseline. This target will be reviewed and updated by end 2026.

- **Sustainable Products Framework**

  Dulux applies a rigorous Sustainable Products Assessment to classify products as Best-in-Class or High Performer based on LCA improvement, reduced carbon footprint, chemical safety, packaging sustainability, and resource efficiency. DuluxGroup set a group target of 20% of revenue from premium (best-in-class) sustainable products by 2030.

- **Scope 3 ambition and supplier engagement**

  Dulux is developing Group-wide Scope 3 targets, supported by:

  - Supplier engagement
  - Integration of carbon data into new product development and procurement processes
  - LCA capability embedded in product development
  - A roadmap to obtain supplier Product Carbon Footprints (PCFs) for high-impact raw materials like titanium dioxide, resins, and packaging
  - The identification of these targets is ongoing. Dulux is aiming to have scope 3 targets identified by late 2026

These corporate commitments form the foundation for the emissions reduction strategy for the **Dulux envirO$_2$™ Interior Paint Range**, ensuring product-level actions align with the company's long-term decarbonisation pathway.

Emissions Reduction Target

Dulux has adopted a target to reduce scope 1 and 2 emissions by 50% by 2030 relative to a baseline year of 2020. Dulux has not yet adopted a Scope 3 target but has a project underway to develop a roadmap for reduction of scope 3 emissions. Meanwhile we are actively implementing actions to reduce scope 3 emissions, including reducing waste to landfill, optimising materials efficiency and packaging recycled content.

5. EMISSIONS SUMMARY

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

N/A

Emissions summary

For each certified product, emissions were calculated separately by life cycle stage using the corresponding product EPD. First, the projected CY2026 sales volume (L) was converted to coated area (m²) by dividing the sales volume by the paint use rate stated in the EPD for the relevant coating system (expressed in L/m², based on the number of coats specified in the EPD). The resulting coated area (m²) was then multiplied by the stage-specific GWP-GHG (IPCC AR5) value from the EPD (kg CO_2-e/m²) to estimate emissions for that life cycle stage. These results were then divided by 1,000 to convert from kg CO_2-e to tCO_2-e. This approach was applied consistently across all five certified products, using the product-specific EPD inputs for paint use and GWP-GHG by life cycle stage.

A summary of emissions by life cycle stage is presented in the table below.

Life cycle stage / Attributable process / Emission source	**tCO_2-e**
Raw material supply, transport & manufacturing (A1–A3)	2,958
Distribution to warehouse/retail (A4)	215
Paint application incl. tinting & application waste (A5)	57
End-of-life – deconstruction/demolition (C1)	1
End-of-life – transport (C2)	12
End-of-life – waste processing (C3)	0
End-of-life – disposal (C4)	78
Attributable emissions (tCO_2-e)	3,322

Product offset liability	
Emissions intensity per functional unit	0.00030 tCO_2-e/m²*
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	11,073,065 m²
Total emissions (tCO_2-e) to be offset	**3,322**

**this figure is a sales-weighted (i.e., area-weighted) average across all five products—different from a simple mean of the five intensities because it reflects each product's share of sales/covered area.*

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	522	15.71%
Verified Carbon Units (VCUs)	2800	84.29%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
April Salumei Rainforest Community Conservation Project	VCU	Verra Registry	17/12/2025	18390-891218263-891221062-VCS-VCU-352-VER-PG-14-1122-01012014-31122014-0	2014	2800	0	0	2800	84.29%
New Leaf Carbon Project	ACCU	ANREU	17/12/2025	8,999,231,492 – 8,999,231,588	2023-24	97	0	0	97	2.92%
New Leaf Carbon Project	ACCU	ANREU	17/12/2025	8,999,234,190 – 8,999,234,568	2023-24	379	0	0	379	11.41%
West Arnhem Land Fire Abatement (WALFA) Project	ACCU	ANREU	17/12/2025	9,015,214,540 – 9,015,215,049	2024-25	510	0	464	46	1.38%

Co-benefits

Dulux's offset retirements support three project types with strong social and environmental co-benefits that go beyond carbon abatement. Each project is flagged as contributing to the UN Sustainable Development Goals (SDGs).

April Salumei Rainforest Community Conservation Project (Papua New Guinea) – VCU (REDD+)

- **What it does:** Avoids planned logging across 603,712 ha by financing community-led forest protection, preserving high-biodiversity rainforest and the carbon it stores. Carbon finance is used to support livelihoods, health, education and local infrastructure while safeguarding cultural values.

- **SDGs:** SDG 4 (Quality Education), SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 13 (Climate Action), SDG 15 (Life on Land), SDG 16 (Peace, Justice and Strong Institutions)

New Leaf Carbon Project (Tasmania, Australia) – ACCUs (KACCUs), Native Forest Protection

- **What it does:** Protects ~12,000 ha of native forest that was previously approved for timber harvesting; conservation covenants keep forests intact, protecting threatened species like the Tasmanian devil and wedge-tailed eagle while maintaining carbon sequestration. Revenues are reinvested into conservation through the Tasmania Land Conservancy.

- **SDGs:** SDG 8 (Decent Work and Economic Growth), SDG 13 (Climate Action), SDG 15 (Life on Land)

West Arnhem Land Fire Abatement (WALFA) Project (Northern Territory, Australia) – ACCUs (KACCUs), Savanna Fire Management

- **What it does:** Indigenous ranger groups conduct early dry-season "cool" burns to reduce late-season wildfires that cause higher GHG emissions and threaten biodiversity and cultural sites. The program supports jobs, training, language and knowledge transfer while improving landscape resilience.

- **SDGs:** SDG 1 (No Poverty), SDG 2 (Zero Hunger), SDG 3 (Good Health and Well-Being), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 11 (Sustainable Cities and Communities), SDG 13 (Climate Action), SDG 15 (Life on Land)

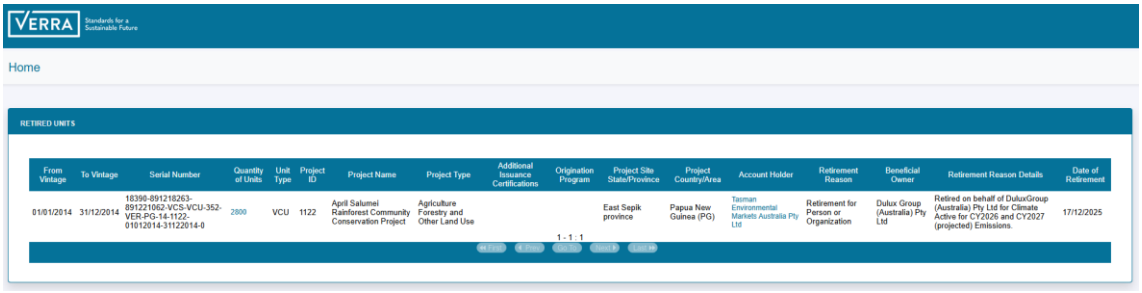
7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Attachment 1: Proof of VCU retirement



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RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2014	31/12/2014	18398-891218263-891221062-VCS-VCU-352-VER-PG-14-1122-01012014-31122014-0	2800	VCU	1122	April Salumei Rainforest Community Conservation Project	Agriculture Forestry and Other Land Use			East Sepik province	Papua New Guinea (PG)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Dulux Group (Australia) Pty Ltd	Retired on behalf of DuluxGroup (Australia) Pty Ltd for Climate Active for CY2026 and CY2027 (projected) Emissions.	17/12/2025

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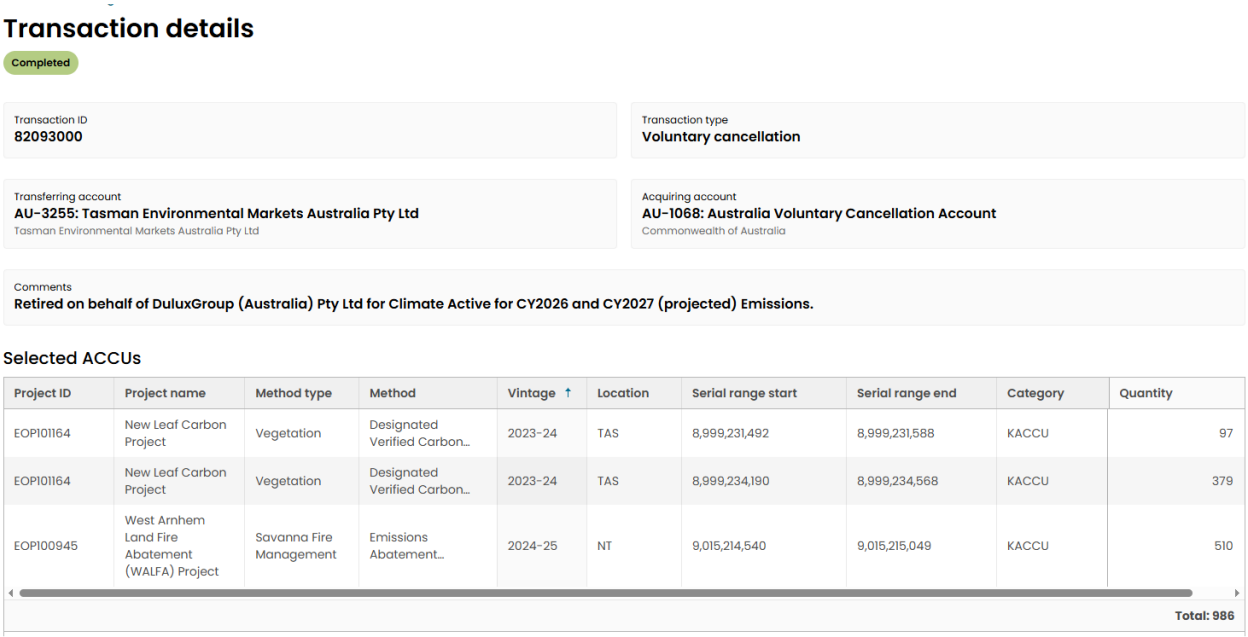
Attachment 2: Proof of ACCU retirement



Transaction details

Completed

Transaction ID
82093000

Transaction type
Voluntary cancellation

Transferring account
AU-3255: Tasman Environmental Markets Australia Pty Ltd
Tasman Environmental Markets Australia Pty Ltd

Acquiring account
AU-1068: Australia Voluntary Cancellation Account
Commonwealth of Australia

Comments
Retired on behalf of DuluxGroup (Australia) Pty Ltd for Climate Active for CY2026 and CY2027 (projected) Emissions.

Selected ACCUs

Project ID	Project name	Method type	Method	Vintage ↑	Location	Serial range start	Serial range end	Category	Quantity
EOPI01164	New Leaf Carbon Project	Vegetation	Designated Verified Carbon...	2023-24	TAS	8,999,231,492	8,999,231,588	KACCU	97
EOPI01164	New Leaf Carbon Project	Vegetation	Designated Verified Carbon...	2023-24	TAS	8,999,234,190	8,999,234,568	KACCU	379
EOPI00945	West Arnhem Land Fire Abatement (WALFA) Project	Savanna Fire Management	Emissions Abatement...	2024-25	NT	9,015,214,540	9,015,215,049	KACCU	510

Total: 986

APPENDIX B: ELECTRICITY SUMMARY

N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

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

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

Relevant non-quantified emission sources	Justification reason
N/A	

Data management plan for non-quantified sources

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

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial (less than 1% of emissions**).

If an emissions source is determined to be material (but does not have actual or projected data), it cannot be excluded and must be considered as a non-quantified emissions source.

Please provide justification regarding each excluded emissions source:

Emissions Source	No actual data	No projected data	Immaterial	Justification
N/A				

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Use stage (Modules B1–B7)	N	N	N	N	N	**Size:** The emissions depend entirely on building-specific scenarios (service life, maintenance/repaint cycles, indoor conditions). For a product-line claim, these are not expected to be large relative to the 3,321 tCO_2-e attributable total reported here, and are best modelled at project level. **Influence:** Dulux cannot reasonably influence occupants' maintenance schedules, building operation, or repaint cycles once the product is sold. **Risk:** No laws or scheme rules require inclusion of B-modules for this EPD-pathway claim; exclusion is consistent with EN 15804 PCR and EPD scope. **Stakeholders:** Key stakeholders typically assess use-stage for coatings at the building level; peer PDSs treat downstream/use stages as outside the claim **Outsourcing:** These activities occur after sale by third parties (building owners/contractors) and are not activities Dulux previously undertook within its product boundary.
Infrastructure & capital goods	N	N	N	N	N	**Size:** Likely <1% of the product claim (i.e., <~33 tCO_2-e) given manufacturing energy and materials are already accounted in A1–A3. **Influence:** Not practical to change embedded emissions of existing long-life assets for the product claim period. **Risk:** No specific regulatory exposure tied to these emissions within product certification boundaries. **Stakeholders:** Consistent with PCR/EPD scope, stakeholders do not expect capital goods in a product LCA boundary. **Outsourcing:** Not an outsourced activity formerly within the product boundary; treated as non-attributable in peer PDSs.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Personnel	N	N	N	N	N	**Size:** Likely <1% of the product claim (i.e., <~33 tCO_2-e) relative to A1–A3/A4/A5/C-stage totals. **Influence:** Limited leverage over individual employee commuting choices; office energy is not part of the product system making/carrying/becoming the product. **Risk:** Low regulatory/supply-chain risk; immaterial for product-level climate exposure. **Stakeholders:** Generally not regarded as relevant to a product LCA boundary for construction products. **Outsourcing:** Not an outsourced activity formerly within the product boundary; treated as non-attributable in peer PDSs.
Production equipment not directly consumed in the process	N	N	N	N	N	**Size:** Likely <1% of the product claim (i.e., <~33 tCO_2-e) given manufacturing energy and materials are already accounted in A1–A3. **Influence:** Minimal influence within the claim year without significant operational disruption; not material to the product system. **Risk:** Low regulatory/supply-chain risk; immaterial for product-level climate exposure. **Stakeholders:** Not expected by stakeholders to be within a product carbon boundary under EN 15804-based EPDs. **Outsourcing:** Not an outsourced activity formerly within the product boundary; treated as non-attributable in peer PDSs.

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