



# **PUBLIC DISCLOSURE STATEMENT**


**FUSION HVAC AUSTRALIA PTY LTD**

**ORGANISATION CERTIFICATION**

**FY2023–24**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



<b>NAME OF CERTIFIED ENTITY</b>	Fusion HVAC Australia Pty Limited
<b>REPORTING PERIOD</b>	1 July 2023 – 30 June 2024 Arrears report
<b>DECLARATION</b>	<p><i>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.</i></p> 
<b>Name of signatory</b>	Mark Mackerras
<b>Position of signatory</b>	Chief Financial Officer
<b>Date</b>	19 August 2025



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

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Version 9.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	476 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.72%
CARBON ACCOUNT	Prepared by: Fergus Mactaggart - BSE ESD Pty Ltd
TECHNICAL ASSESSMENT	Date: 03/08/2024 Simon Johnston - My Green Business Pty Ltd - Next technical assessment due: FY 2026

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This carbon neutral certification applies to the Australian business operations of Fusion HVAC Pty Ltd (ABN: 46 130 044 192) and Fusion HVAC Australia Pty Ltd (ABN: 46 154 470 649) for the financial year from 1 July 2023 to 30 June 2024. It focuses exclusively on activities within Australia. International operations and manufacturing processes are managed by separate entities and are not included in this certification.

The certification follows the operational control approach, covering the organisation's activities in accordance with the National Greenhouse and Energy Reporting Act 2007. The operational boundary was rigorously determined using the operational control test.

This report provides an overview of Fusion HVAC's greenhouse gas (GHG) reduction strategy and a detailed description of the GHG emission boundaries.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

### Organisation description

Founded in Australia, we at Fusion HVAC are a leading mechanical HVAC company specialising in innovative, energy-efficient solutions. We focus on pioneering VAV packaged rooftop ductless air distribution technologies, including our multi-patented VPAC System, which is designed for optimal diffusion.

We handle the design, installation, monitoring, maintenance, controls, BMS development, analytics, and replacement of our HVAC units. Our operational boundary has been meticulously defined using the operational control test, ensuring that only activities under our direct control are included in our carbon inventory.

FusionHVAC's unit manufacturing is managed by a separate business entity, over which FusionHVAC does not have operational control. Additionally, the international entities in New Zealand and Germany operate independently, with their own management, accounting, and reporting systems, also outside FusionHVAC's direct operational control.

That said, FusionHVAC is committed to using this Climate Active certification as an opportunity to positively influence these international operations. Our long-term goal is for New Zealand and Germany being the next targets for completing their own reporting, ensuring that their carbon inventories are handled appropriately.

Our Head Office is located at Level 2, 281 Montague Rd, West End QLD 4101.

The following company entities are included within this certification:

Legal entity name	ABN
Fusion HVAC Pty Ltd	46 130 044 192
Fusion HVAC Australia Pty Ltd	46 154 470 649
KAIP Pty Ltd	78 133 289 282

## 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 Fusion HVACs 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
- Cleaning and chemicals
- Construction materials and services
- Electricity
- Food
- ICT services and equipment
- Machinery and Vehicles
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

Emissions from Third-Party Manufacturers

Emissions from the use or installation of our products by third-party companies.

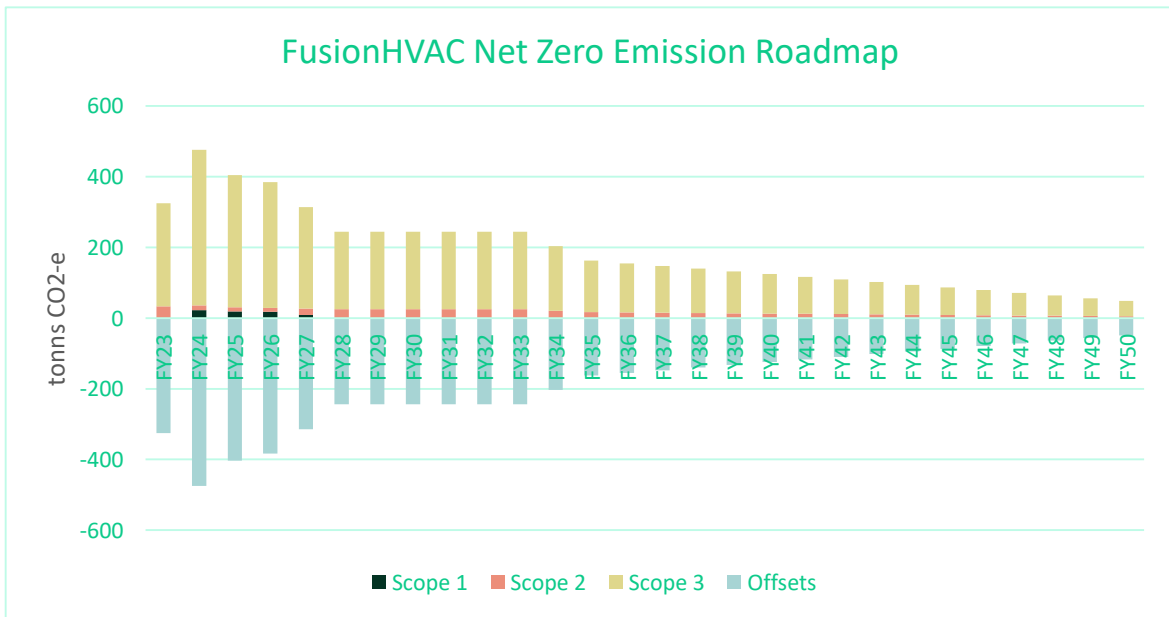
# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

Fusion HVAC Australia commits to the following emission reduction targets:

- Reduce measured scope 1, 2 and 3 emissions by 25% by 2028, from our 2023 base year.
- Reduce measured scope 1, 2 and 3 emissions by 50% by 2035, from our 2023 base.
- Source 100% renewable electricity by 2050.
- Reduce measured scope 1, 2 and 3 emissions by 85% by 2050, from our 2023 base year.

Note: Scope 1, 2 and 3 emissions from our 2023 base year [325.1 t CO<sub>2</sub>-e].



FusionHVAC's high-level pathway to net-zero emissions illustrates a steady reduction in Scope 1, Scope 2, and Scope 3 emissions through targeted mitigation efforts, aimed at achieving significant reductions in accordance with the set key milestone targets and strategy noted above.

Given the company's current growth, a temporary increase in emissions is anticipated. It is important to note that this pathway is indicative, with plans to develop a more detailed roadmap and implementation strategy as part of next year's review.

## Emissions reduction actions

As per the base year and previous PDS, Fusion HVAC Australia commits to the following emission reduction actions:

Fusion HVAC Australia will undertake the following (non-exclusive list of) activities in order to achieve our emission reduction commitment:

### 1. Renewable Energy Adoption

Implementation of a 28kW PV system by REA Solar, with a dashboard for real-time monitoring. This is estimated to offset 60-70% of our energy usage.

Achievement Date: FY24-25

**- Successfully implemented, resulting in a -58.7% reduction in Scope 2 emissions and a -61.5% reduction in Scope 3 electricity-related emissions. Equating to a total emission reduction in 22.45 tonnes of CO<sub>2</sub>-e.**

### 2. Carbon Neutral Travel and Accommodation

Transition to carbon-neutral flights and accommodation for all business-related travel.

Achievement Date: Ongoing from 2025

### 3. Waste Management and Recycling Incentives

Enhanced waste recycling facilities, in partnership with our tenanted building.

Introduction of a 'recognition reward' system, using proceeds from recycling activities.

Expansion to include battery recycling.

Achievement Date: Ongoing from 2025

### 4. Carbon Neutral Partnerships

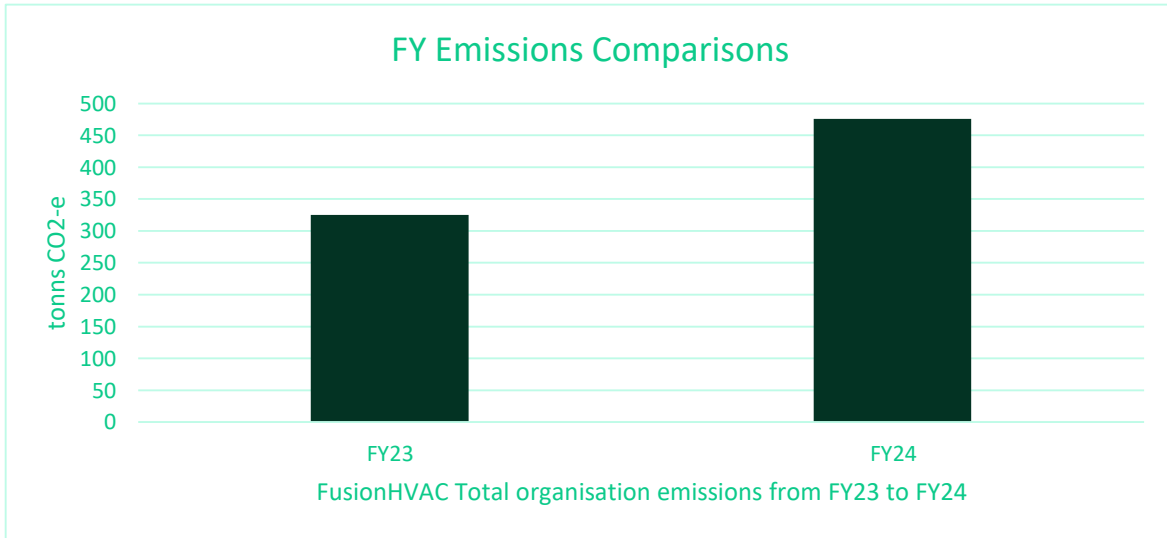
Transition to working exclusively with carbon-neutral insurance providers and legal services.

Achievement Date: Ongoing from 2030

# 5. EMISSIONS SUMMARY

## Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year1:	2022-2023	326	326
Year 2:	2023-2024	476	476



## Significant changes in emissions

In this reporting period, emissions that have changed by at least 10% and make up at least 10% of the total carbon inventory are primarily attributed to employee commuting - Medium Car (unknown fuel).

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Medium Car: unknown fuel	47.34	108.80	Significant increase in staff headcount, specifically 70% due to growing business, this resulted in an increase in emissions across all staff commuting related emissions.

## Key Factors Contributing to Emissions Changes

Our total annual carbon footprint has increased by 46.34% from the base year (FY23). This is primarily due to significant business growth, as summarised below:

**Staff Headcount Growth**

- A 70% increase in staff headcount, equating to an 80.4% increase in Full-Time Equivalent (FTE) when adjusted for work-from-home behaviour.

**Expansion in Business Operations**

Increased operational activity and general growth in business services have resulted in the following notable increases:

- 251% increase in Insurance expenditure
- 174% increase in Telecommunications expenditure
- 41% increase in Printing and Stationery costs
- 97% increase in Legal services expenditure

**Increased Employee Commuting Emissions**

Due to increased in staff numbers alongside business growth, has inevitably resulted in significant increase in employee commuting emissions under Scope 3 specifically:

- 234% increase in Bus Commuting emissions
- 162% increase in Motorbike/Scooter Commuting emissions
- 129% increase in Medium Car Commuting emissions (as highlighted in table above)

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

## Emissions summary

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

	Sum of Scope 1 emissions (tCO <sub>2</sub> -e)	Sum of Scope 2 emissions (tCO <sub>2</sub> -e)	Sum of Scope 3 emissions (tCO <sub>2</sub> -e)	Sum of Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	6.03	6.03
Cleaning and chemicals	0.00	0.00	1.92	1.92
Construction materials and services	0.00	0.00	0.96	0.96
Electricity	0.00	13.87	1.71	15.58
Food	0.00	0.00	5.85	5.85
ICT services and equipment	0.00	0.00	20.16	20.16
Machinery and vehicles	0.00	0.00	39.40	39.40
Office equipment and supplies	0.00	0.00	5.39	5.39
Postage, courier and freight	0.00	0.00	0.34	0.34
Products	0.00	0.00	0.98	0.98
Professional services	0.00	0.00	172.51	172.51
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	36.68	36.68
Transport (land and sea)	22.11	0.00	143.46	165.57
Waste	0.00	0.00	6.91	6.91
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	-2.54	-2.54*
<b>Grand Total</b>	<b>22.11</b>	<b>13.87</b>	<b>439.77</b>	<b>475.75</b>

\*WFH negative emissions represents avoided emissions not accounted for in staff commute net emissions.

## Uplift factors

Reason for uplift factor	tCO <sub>2</sub> -e
N/A	
Total of all uplift factors (tCO <sub>2</sub> -e)	0.00
<b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>476</b>

## 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
Verified Carbon Units (VCUs)	476	100%

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
Floresta Verde REDD+ Project	VCU	Verra	12/12/2024	<a href="#">9168-72633283-72633660-VCS-VCU-1531-VER-BR-14-1953-01012016-31122016-1</a>	2016	378	0	0	378	79.41%
Floresta Verde REDD+ Project	VCU	Verra	17/12/2024	<a href="#">9168-72621826-72621890-VCS-VCU-1531-VER-BR-14-1953-01012016-31122016-1</a>	2016	65	0	0	65	13.66%
Floresta Verde REDD+ Project	VCU	Verra	17/12/2024	<a href="#">9168-72625933-72625967-VCS-VCU-1531-VER-BR-14-1953-01012016-31122016-1</a>	2016	35	0	2	33	6.93%
<b>Total offsets used for this reporting period</b>									<b>476</b>	
<b>Total offsets banked for future reporting periods</b>								<b>2</b>		

## Co-benefits

The offsets for this reporting period are sourced from Floresta Verde REDD+ Project, reflecting our ongoing commitment to supporting initiatives that deliver meaningful environmental, social, and economic impacts. The selected project aligns with global sustainability objectives while offering measurable co-benefits across the following key areas:

### Social Wellbeing

- **Employment Creation:** The project has generated employment opportunities, both directly through operational roles and indirectly via local supply chains and infrastructure improvements.
- **Community Infrastructure Development:** Upgrades to roads, water access, and communication networks have improved living standards for surrounding communities.
- **Support for Vulnerable Populations:** The project has enhanced income security for rural communities through job creation and economic participation.

### Economic Wellbeing

- **Local Economic Growth:** By fostering direct and indirect employment opportunities, the project has elevated economic activity within the region.
- **Revenue from Offsets:** The project generates measurable carbon reductions, providing opportunities for carbon offset transactions and contributing to sustainable economic development.

### Environmental Wellbeing

- **Reduction in Greenhouse Gas Emissions:** The project avoids emissions through its implementation of [insert technology: e.g., renewable energy, reforestation, etc.], significantly cutting down CO<sub>2</sub> output compared to conventional methods.
- **Natural Resource Conservation:** By displacing traditional energy sources or restoring ecosystems, the project aids in conserving vital resources such as fossil fuels, water, and forested lands.

### Education

- Through its implementation, the project sets a technological benchmark, fostering further innovation and adoption of sustainable solutions.

### Community and Social Initiatives

- Supportive programs introduced as part of the project include:
  - **Education and Training:** Scholarships, local school support, and skills development programs to uplift communities.
  - **Healthcare and Sanitation:** Provision of medical facilities, sanitation infrastructure, and health awareness programs.
  - **Welfare and Amenities:** Investments in community facilities, clean water access, and road infrastructure enhancements.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	3,943	0	19%
Residual electricity	17,121	15,580	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>3,943</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>21,065</b>	<b>15,580</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>21,065</b>	<b>15,580</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>17,121</b>	<b>15,580</b>	
Scope 2	15,240	13,868	
Scope 3 (includes T&D emissions from consumption under operational control)	1,881	1,712	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	
<b>Total renewables (grid and non-grid)</b>			<b>18.72%</b>
<b>Mandatory</b>			<b>18.72%</b>
<b>Voluntary</b>			<b>0.00%</b>
<b>Behind the meter</b>			<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>			<b>13.87</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>			<b>1.71</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>			<b>13.87</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>			<b>1.71</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>			<b>15.58</b>

*Figures may not sum due to rounding. Renewable percentage can be above 100%*

Location Based Approach Summary						
Location Based Approach		Activity Data (kWh) total		Under operational control		Not under operational control
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	21,065	21,065	15,377	3,160	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>21,065</b>	<b>21,065</b>	<b>15,377</b>	<b>3,160</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>21,065</b>					
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>						<b>15.38</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>						<b>3.16</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>						<b>15.38</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>						<b>3.16</b>
<b>Total emissions liability</b>						<b>18.54</b>

### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	0	0
<p><i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.</i></p>		

### Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	0	0
<p><i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.</i></p>		

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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.

Relevant non-quantified emission sources	Justification reason
N/A	

N/A – no relevant emission sources have been non-quantified.

## Data management plan for non-quantified sources

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

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation'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. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** 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.
5. **Outsourcing** 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.

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Emission from the use or installation of our products by third-party companies.	Y	N	N	N	N	<p><b>Size:</b> The emissions source is likely to be large compared to the total emissions from electricity, stationary energy, and fuel emissions.</p> <p><b>Influence:</b> Due to the nature of our organisation, we do not have the potential to influence the emissions from this source.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source. The source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary, and comparable organisations do not typically undertake this activity within their boundary.</p>
Emissions from third-party, manufacturers of Fusion HVAC parts	Y	N	N	N	N	<p><b>Size:</b> The emissions source may be large compared to the total emissions from electricity, stationary energy, and fuel emissions.</p> <p><b>Influence:</b> The emissions from companies that manufacture parts or components for the Fusion HVAC system are outside the direct control of Fusion HVAC and are linked to the operations of third-party suppliers, not the HVAC system itself.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source. The source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary, and comparable organisations do not typically undertake this activity within their boundary.</p>



An Australian Government Initiative

