



PUBLIC DISCLOSURE STATEMENT

**EMAC CONSTRUCTIONS PTY LTD (TRADING
EMAC)**

**ORGANISATION CERTIFICATION
FY2024–25**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	EMAC Constructions Pty Ltd (trading as EMAC)
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 [Arrears report]
DECLARATION	<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>  Name of signatory: Ryan Macwhirter Position of signatory: Director Date: 2 July 2026



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,559 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 18.20% (using the market-based method)
CARBON ACCOUNT	Prepared by: Anthesis Australia
TECHNICAL ASSESSMENT	Date: 15 December 2025 for the FY2024-25 Name: Juliana Bedggood Organisation: Anthesis Australia Next technical assessment due: FY2027-28 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

The certification includes the Australian business operations of the company EMAC Constructions – ABN: 16 139 826 109 (parental company), EMAC Joinery (formerly Esar Joinery) – ABN: 14 601 408 191 and EMAC Metal (formerly Metal Refinery) – ABN: 82 614 194 848.

The emissions inventory in this Public Disclosure Statement has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations using the operational control approach.

This Public Disclosure Statement includes information for the FY2024-25 reporting period.

Organisation description

EMAC is a leading Australian custom retail and hospitality fit-out specialist. EMAC provides commercial interior construction services, including project management, shopfitting, joinery and metal fabrication, concept development, value engineering and design development.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Emac Joinery Pty Ltd	14 601 408 191	-
Emac Metal Pty Ltd	82 614 194 848	-

EMAC Constructions has its primary manufacturing base and headquarters in Victoria. The following locations are included in this certification:

Legal entity name	ABN	ACN
Emac Constructions Pty Ltd	45 Edison Road, Dandenong South 3175	Retail & Hospitality Fit-out Specialists
Emac Joinery Pty Ltd		Retail & Hospitality Fit-out Specialists
Emac Metal Pty Ltd	41-43 Edison Road, Dandenong South 3175	Metal fabrication specialists

EMAC's opt-in services are covered by the Climate Active Carbon Neutral Certification for **Services**.

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 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 and facilities
Cleaning and chemicals
Climate Active Carbon
neutral products and services
Construction materials and
services
Electricity
Food
ICT services and equipment
Machinery and vehicles
Office equipment and
supplies
Postage, courier, and freight
Products
Professional services
Stationary energy
Transport air
Transport land and sea
Waste
Water
Working from home

Non-quantified

Outside emission
boundary

Excluded

- Auto Repair & Maintenance (Motor vehicles repairs and maintenance)
- Printing and reproduction
- Education and training
- Entertainment
- Consulting fee, HR and recruitment (Business services)
- Refrigerants
- Subcontractors and labour

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

EMAC has been Climate Active certified since FY2022-23. Our annual GHG reporting helps us identify ways to do things differently and reduce our carbon footprint in the following years.

EMAC Constructions commits to reduce scope 2 emissions by 100% by 2035, from our FY2022-23 base year.

EMAC Constructions commits to reducing construction materials emissions by 40% by 2050 from 2023 levels.

EMAC Constructions commits to reducing waste emissions by 20% by 2035 from 2023 levels.

We have identified the following strategies that we will employ to reduce our emissions.

Scope 1 emissions will be reduced by:

- Review vehicle use patterns to identify underutilised vehicles and opportunities to consolidate trips or reduce fleet size (ongoing).
- Use GPS tracking to collect better data on company vehicles to help analyse and optimise company car usage.
- Encourage carpooling or shared vehicle use for business travel in company vehicles (ongoing).
- Maintain vehicles according to manufacturer recommendations to ensure optimal fuel efficiency (ongoing).
- Monitor fuel consumption and emissions trends to track performance improvements (ongoing).
- Gradually move towards reducing emissions in our new vehicles via the use of EV as they become available. No fixed implementation timeframe has been established, as progress will depend on factors such as market availability, vehicle suitability, infrastructure requirements, and prevailing purchase and operating costs.

Scope 2 emissions will be reduced by 2035 by:

- Investigate electricity supply arrangements and further opportunities by 2030 to purchase renewable-sourced electricity.
- Transition to 100% renewables by 2035 or earlier by exploring and implementing cost-efficient market alternatives such as GreenPower or Large-scale Generation Certificates (LGCs). EMAC will assess market availability, pricing, and long-term contract opportunities to identify the most viable options.
- Install solar panels in our factory. No fixed implementation timeframe has been established, as progress will depend on factors such as landlord approval, site suitability, operational requirements, system design considerations, market conditions, and the financial viability of available solutions.
- Promote the efficient use of energy in our premises and operations.

Scope 3 emissions will be reduced by:

- Design and adopt a procurement policy within the next two years. Procurement requirements are one way of signaling that there is a market for lower-emissions solutions. Policy can include weighted environmental criteria, including but not limited to:
 - Avoid the use of raw materials by galvanising a circular economy, which requires building with less materials through better data-driven design, while reusing structures and recycled materials wherever feasible
 - Shift to regenerative material practices wherever possible by using ethically-produced low carbon earth and hybrid bio-based structures and materials (such as sustainably sourced bricks, timber and wood, increasing the share of cement alternatives) whenever possible.
 - Supplier with emissions reduction targets for its services/products
 - Suppliers that are electrifying and decarbonising the energy used to produce materials.
 - Carbon-neutral certified products or services for the shopfitting industry as they become available.
 - Ability to measure and provide emissions data to improve our data collection processes.
- Collaborate and share knowledge with other industry stakeholder to advance the adoption of sustainable materials.
- Include sustainable design in our projects
- Investigate the market for sustainable raw materials and carbon-neutral alternatives in our supply chain and procure suppliers with emissions reduction targets by 2030 (e.g. Postage, courier and freight suppliers).

Business Travel

- Reduction actions for business travel (i.e., accommodation and flights) by choosing options with a lower emissions intensity (e.g., prefer economy class flights and hotel rating decrease) or prefer suppliers with a certified carbon neutral service;
- Reduce the necessity for interstate business travel and encourage the use of virtual conferencing.

Employee commute

- Adoption of hybrid working principles to support working from home and reduce employee commuting and business travel.

Waste

- Identify opportunities to improve the circular economy for construction and demolition waste over the next 5 years
- Implementing behaviour change campaigns for general and construction waste reduction.

Emissions reduction actions

EMAC Constructions has been awarded the first Climate Active certification in the shopfitting industry. This unique accreditation is just one part of EMAC's commitment to Carbon Neutrality for both their organisation and the wider industry. The team is collaborating with the country's top architects and designers to create 'The Future Fitout Project'. The catalyst for this is the fact that Shopfitting, as an industry, generates massive waste and power consumption. More information [here](#). This work is ongoing and is progressing gradually due to prevailing market constraints affecting procurement options and pricing conditions.

Scope 2: EMAC compared market-priced options for renewable energy procurement, including GreenPower, to assess cost-effectiveness and inform future emissions reduction planning. The review is ongoing, with a focus on identifying the most financially efficient option in relation to the organisation's electricity consumption, with consideration of both cost and operational requirements.

The progress on the investigation regarding the potential installation of solar panels has been gradual, as implementation requires coordination with the landlord to determine the most appropriate installation approach. This includes ensuring that any solution is compatible with the operational and machinery requirements of the factory site, while also identifying a feasible pathway for deployment.

Purchased goods and services: EMAC engaged Anthesis, a Climate Active carbon-neutral supplier, as part of our transition efforts and is also considering other potential suppliers, depending on the availability of their products and services within this certification program.

Transport and distribution: One of our main transport suppliers is working towards maximising Vehicle Capacity and Fleet Modernisation. Since the emissions are estimated using a spend-based method, the direct benefits of the supplier's logistics improvements are not reflected in our GHG inventory. To better reflect actual emissions reductions, EMAC will explore opportunities to engage with suppliers and obtain activity-based data where feasible.

Employee commute: the adoption of hybrid working approach has already been in place for roles that are predominantly desktop-based, enabling flexibility while supporting reduced travel-related emissions.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year / Year 1:	2022-23	1,937	N/A
Year 2:	2023-24	1,613	N/A
Year 3:	2024-25	1,559	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
N/A			

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

Certified brand name	Product/Service/Building/Precinct used
Anthesis Australia	Professional Services

Emissions summary

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

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	2.63	2.63
Cleaning and Chemicals	0.00	0.00	2.32	2.32
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	190.15	190.15
Electricity	0.00	104.69	14.22	118.91
Food	0.00	0.00	3.22	3.22
ICT services and equipment	0.00	0.00	49.27	49.27
Machinery and vehicles	0.00	0.00	199.69	199.69
Office equipment & supplies	0.00	0.00	9.34	9.34
Postage, courier and freight	0.00	0.00	278.52	278.52
Products	0.00	0.00	134.42	134.42
Professional Services	0.00	0.00	128.00	128.00
Stationary energy	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	15.50	15.50
Transport (Land and Sea)	160.92	0.00	171.14	332.06
Waste	0.00	0.00	92.47	92.47
Water	0.00	0.00	1.73	1.73
Working from home	0.00	0.00	0.76	0.76
Total emissions (tCO₂-e)	160.92	104.69	1,293.36	1,558.97
<i>Figures may not sum to total due to rounding.</i>				

Uplift factors

N/A

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)	1559	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
Bundled Wind Power Project in Gujarat and Tamil Nadu	VCU	Verra Registry	17/12/2025	12009-374610319-374611907-VCS-VCU-997-VER-IN-1-1862-01012020-31122020-0	2020	1589	26*	4	1559	100.00%
Offset Totals:						1589	26	4	1559	100.00%

*Offsets have been used in EMAC's service certification

Co-benefits

N/A

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

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

1. Large-scale Generation certificates (LGCs)*	N/A
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* 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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A									
Total LGCs surrendered this report and used in this report									

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 ₂ -e)	Renewable percentage of total
Behind the meter consumption of renewable electricity generated	0	0	0%
Total non-grid renewable electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
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)	28,747	0	19%
Residual Electricity	129,248	118,908	0%
Total renewable electricity (grid + non grid)	28,747	0	18%
Total grid electricity	157,995	118,908	18%
Total electricity (grid + non grid)	157,995	118,908	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	129,248	118,908	
Scope 2	113,794	104,691	
Scope 3 (includes T&D emissions from consumption under operational control)	15,454	14,217	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.20%
Mandatory	18.20%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	104.69
Residual scope 3 emissions (t CO₂-e)	14.22
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	104.69
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	14.22
Total emissions liability (t CO₂-e)	118.91
<i>Figures may not sum to total due to rounding. Renewable percentage can be above 100%</i>	

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 (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
VIC	157,995	157,995	121,656	14,220	0	0
Grid electricity (scope 2 and 3)	157,995	157,995	121,656	14,220	0	0
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	157,995					

Residual scope 2 emissions (t CO ₂ -e)	121.66
Residual scope 3 emissions (t CO ₂ -e)	14.22
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	121.66
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	14.22
Total emissions liability	135.88

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 ₂ -e)
N/A	0	0
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.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
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.		

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	

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
Auto Repair & Maintenance (Motor vehicles repairs and maintenance)	N	N	N	N	N	Size: The emissions source is less than 0.5 tCO₂e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: 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. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary
Printing and reproduction	N	N	N	N	N	Size: The emissions source is less than 3 tCO₂e, Immaterial for manufacturing operations. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: The source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						manufacturing organisations do not typically undertake this activity within their boundary.
Education and training	N	N	N	N	N	Size: The emissions source is around 5 tCO₂e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Entertainment	N	N	N	N	N	Size: The emissions source is around 2 tCO₂e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Consulting fee, HR and recruitment (Business services)	N	N	N	N	N	Size: The emissions source is around 5 tCO₂e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable manufacturing organisations do not typically undertake this activity within their boundary.
Refrigerants	N	N	N	N	N	Size: The emissions source is less than 1%, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary.
Subcontractors and labour	Y	N	N	N	N	Size: Materials used by subcontractors are part of the Services inventory. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
						Risk: the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary.



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