PUBLIC DISCLOSURE STATEMENT

EMAC CONSTRUCTIONS PTY LTD (TRADING EMAC)

SERVICE CERTIFICATION

FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

NAME OF CERTIFIED ENTITY	EMAC Constructions Pty Ltd (trading as EMAC)
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 [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.*
	Name of signatory: Ryan Macwhirter Position of signatory: Director Date: 2 July 2026

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	26 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
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 service certification

Emac Constructions Pty Ltd (trading as 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.

- EMAC Constructions Pty Ltd – Retail & Hospitality Fit-out specialists - ABN: 16 139 826 109 (parental company)
- EMAC Joinery Pty Ltd – Joinery Manufacturing specialists - ABN: 14 601 408 191
- EMAC Metal Pty Ltd – Metal fabrication specialists - ABN: 82 614 194 848

The certification includes the **opt-in services** provided by EMAC Constructions, EMAC Joinery and EMAC Metal. The emissions inventory in this Public Disclosure Statement has been developed in accordance with the Climate Active Carbon Neutral Standard for Services using the operational control approach.

EMAC's business operations are covered by the Climate Active Carbon Neutral **Certification for Organisation.** Shared emissions between the organisation and the services are covered under the Climate Active organisation certification.

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

Description of business

EMAC specialises in high-end luxury custom retail and hospitality fit-out using in-house construction services and third-party contractors. Based in Melbourne, we work across all states and New Zealand with some of the best-known and most recognised Australian and International retail brands. We deliver projects to the highest standard, reflecting the proposition of each retail and hospitality brand and providing an unparalleled experience to our customers.

The services inventory was based on the analysis of one opt-in job executed by EMAC during FY25.

The functional unit was based on a project's size. The job quotes provided estimates of the fit-out jobs based on a project's size. The number of tonnes of CO_2 per square metre of construction estimated is derived from the carbon footprint for opt-in projects divided by the size. The intended size is generally indicated by gross floor area and was available in the quotes and/or confirmed by EMAC. This unit serves as a reference metric to describe a service size and its associated greenhouse gas emissions.

- The functional unit is the size of a job, with emissions expressed in terms of floor space (sqm).
    - 1 square meter (sqm) of construction services provided, reflecting the size of the job.
- This is an opt-in service certification covering cradle-to-grave emissions.

The project delivered by EMAC during FY25 that opted in for carbon neutrality was:

- Dissh 1028 High St Armadale VIC (101 m^2)

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

Accommodation and facilities

Climate Active Carbon neutral products and services

Cleaning and chemicals

Construction materials and services

ICT services and equipment

Machinery and vehicles

Postage, courier and freight

Products

Professional services

Transport Air

Transport Land and sea

Waste

Non-quantified

Electricity (on-site)

Excluded

N/A

Outside emission boundary

Non-attributable

Subcontractors and labour site

Contract works insurance

Consulting fee, HR and recruitment (Business services)

Computer Expense

Office Equipment

Printing & Reproduction

Entertainment

Training

Service process diagram

Cradle-to-grave boundary

Upstream emissions

Upstream Distribution

- None

Service delivery

Site preparation

- Project management and/or site management
- Accommodation
- Cleaning services
- Contract administration and project Co-ordination
- Flights and transport interstate
- Transport & courier
- Uniforms

Installation services

- Access equipment
- Acoustic & Insulation treatment
- Audio systems
- Doors & Hardware (system)
- Electrical systems
- Fire Wet & Dry system
- Lighting
- RFID Treatment
- Signage

Construction Materials and Services

- Building works
- Curtains & Furnishings
- Doors (structure)
- Equipment
- Fixings and Adhesives
- Flooring
- Glazing
- Hydraulic
- Joinery
- Loose furniture
- Mechanical
- Metal work
- Painting
- Plastering
- Products (carpet)
- Rendering & applied treatment
- Stonemasonry
- Tiling

Non-quantified

- Electricity (site installation)

Excluded emission sources

N/A

Downstream emissions

Disposal

- Rubbish removal
- Demolition

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 Construction commits to reducing 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 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 stakeholders 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

This section compares emissions over time between the base year and all subsequent reporting years until the current year of certification. Comparisons of emissions over time will be included in future reporting periods.

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit (t CO_2-e per sqm)
Base year/Year 1:	2022-23	259	2.72
Year 2:	2023-24	1,248	1.54
Year 3:	2024-25	271	2.68

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
Prefabricated buildings and structures	84.12	43.28	1 project opt-in in FY25 vs 2 in FY24. Lower expenditure in Building works, building materials, hardware, doors, and hardware
Plaster boards and plaster	650	70.00	The Bespoke factor used in FY24 was superseded. The account codes that were historically allocated to 4004 are now re-allocated to CA ID 1281. Lower expenditure for plastering

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

A list of Climate Active carbon neutral products/services/buildings/precincts used is shown below.

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

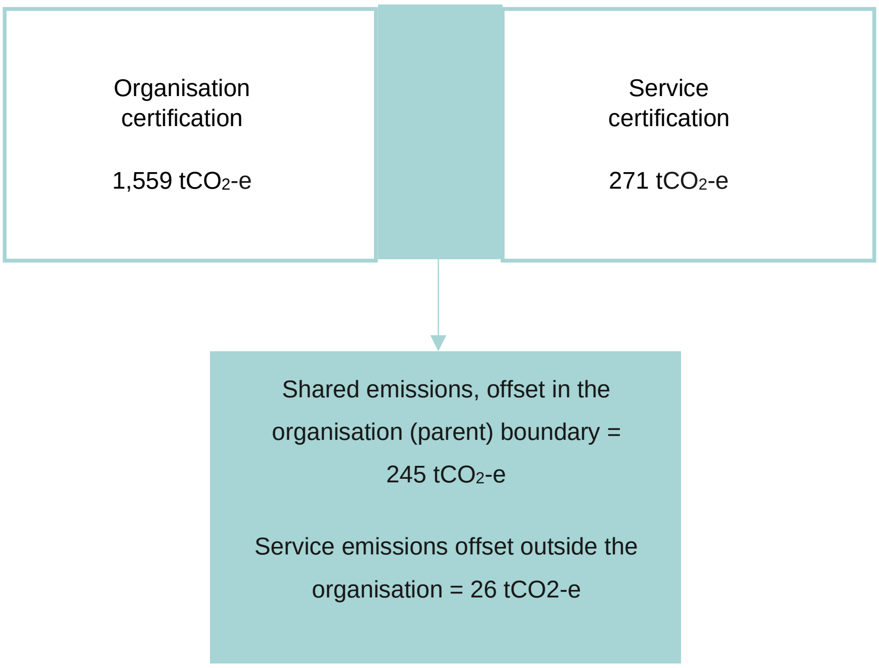
Emissions summary

Emission source	tCO_2-e
Accommodation and facilities	-
Cleaning and chemicals	0.21
Climate Active carbon neutral products and services	-
Construction materials and services	168.67
ICT services and equipment	0.03
Machinery and vehicles	21.84
Postage, courier and freight	1.57
Products	30.38
Professional services	12.57
Transport (air)	-
Transport (land and sea)	17.28
Waste	18.32
Attributable emissions (tCO_2-e)	270.86

Service offset liability	
Emissions intensity per functional unit	2.68 tCO2/sqm
Emissions intensity per functional unit, including uplift factors	N/A
Number of functional units covered by the certification	101 sqm
Total emissions (tCO_2-e) to be offset	**271**

Shared emissions between certifications by the same responsible entity

	Emissions (tCO_2-e)
Total offset liability	**1,585 tCO_2-e**
Offset by organisation	**1,559 tCO_2-e**
Offset by service	**26 tCO_2-e**



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)	26	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	1559*	4	26	100.00%
					Offset Totals:	**1589**	**1559**	**4**	**26**	**100.00%**

* Offsets have been used in EMAC's organisation certification

Co-benefits

N/A

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)*	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	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

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 <u>one</u> of the following reasons:

1. **<u>Immaterial</u>** <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. **<u>Maintenance</u>** 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
Electricity (site installation)	Immaterial

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

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
Subcontractors and labour site	N	N	N	Y	N	**Size:** Labour fees are generally excluded from emissions calculations for purchased goods. The associated emissions impacts typically arise from the materials used in delivering the service, rather than from salary payments themselves. The financial account "Subcontractors and Labour Site" from the EMAC ledger includes labour fees and materials used by subcontractors. The materials portion has been included as 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 service. **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 may consider this a relevant source of emissions for our service. Materials used by subcontractors are part of the Services inventory; however, as mentioned above, the Materials used by subcontractors are included. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Contract works insurance	N	N	N	N	N	**Size:** Unknown. It is a financial charge, not associated with a physical activity. 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 service. **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 and comparable products/services do not typically undertake this activity within their boundary.
Consulting fee, HR and recruitment (Business services)	N	N	N	N	N	**Size:** The emissions source is around 5 tCO_2e, 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.
Computer Expense	N	N	N	N	N	**Size:** The emissions source is around 9 tCO_2e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. While excluded from the service boundary, ICT is accounted for in the organisational boundary **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 service. **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 manufacturing processes. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Office Equipment	N	N	N	N	N	**Size:** The emissions source is around 1 tCO_2e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions. It is immaterial for our manufacturing operations. While excluded from the service boundary, ICT is accounted for in the organisational boundary.

						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 service. **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 manufacturing processes. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Printing & Reproduction	N	Y	N	N	N	**Size:** The emissions source is less than 3 tCO_2e, Immaterial and non-attributable for manufacturing operations. **Influence:** We 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 manufacturing processes. **Outsourcing:** We have not previously undertaken this activity within our emissions boundary and comparable products/services do not typically undertake this activity within their boundary.
Entertainment	N	N	N	N	N	**Size:** The emissions source is around 2 tCO_2e, 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.
Training	N	N	N	N	N	**Size:** The emissions source is around 5 tCO_2e, which is not large compared to the total emissions from materials and products. **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 service. **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 and comparable products/services do not typically undertake this activity within their boundary.

An Australian Government Initiative

Climate Active