# PUBLIC DISCLOSURE STATEMENT

AUSTRALIAN ESSENTIAL SERVICES GROUP

ORGANISATION CERTIFICATION
CY2025

Australian Government

# Climate Active
# Public Disclosure Statement

CARBON NEUTRAL

An Australian Government Initiative

| | |
|---|---|
| NAME OF CERTIFIED ENTITY | Australian Essential Services Group |
| REPORTING PERIOD | 1 January 2025 – 31 December 2025<br>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.*<br><br>Signature here<br><br>JEPOsham<br><br>Name of signatory JANE ROSHAM<br>Position of signatory GENERAL MANAGER<br>Date 13/10/2026<br><br>*Note: you can submit this document to Climate Active unsigned. The Climate Active team will invite you to sign this document once they have completed their review.* |

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

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Version 11

# 1.CERTIFICATION SUMMARY

| | |
|---|---|
| TOTAL EMISSIONS OFFSET | 211 $tCO_2$-e |
| CARBON OFFSETS USED | 100% ACCUs |
| RENEWABLE ELECTRICITY | 85.15% |
| CARBON ACCOUNT | Prepared by: Pangolin Associates Pty Ltd |
| TECHNICAL ASSESSMENT | Date: 08/11/2024<br>Organisation – Pangolin Associates Pty Ltd<br>Next technical assessment due: CY2026 |

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# 2. CERTIFICATION INFORMATION

## Description of organisation certification

This organisation certification is for the business operations of Australian Essential Services Group Pty Ltd (AESG), ABN 15 096 873 004. The services provided by AESG are not included as part of this certification.

The organisational boundary included the following locations and facilities:

- Head Office, located at Level 1, 77 Upper Heidelberg Road, Ivanhoe Victoria 3079
- Field Inspectors who operate throughout Victoria, NSW, SA, Queensland, WA, ACT, NT, and Tasmania

This Public Disclosure Statement includes information for CY2025 reporting period.

## Organisation description

Australian Essential Services Group (ABN 15 096 873 004) is a national independent auditor providing fire safety services. Our specialized audits review the maintenance and compliance of fire equipment, building essential safety measures and building health and safety. Our services extend to compliance consultation for properties under Building Notices and Orders, providing insurance reports, in-depth investigation, and management of combustible cladding works, as well as fire door compliance, evacuation diagrams, slip testing and ten-year maintenance plans.

This assessment has been conducted using an operational-control organisation boundary approach.

Our long-standing relationships with our clients extend back to our establishment in 1996 and we now provide services to more than 1,000 organisations across Australia. We provide our auditing and safety measures services to owners' corporations, property management, aged care, health services, government and semi-government organisations, industrial, retail, and commercial clients.

AESG has auditors located in metropolitan Melbourne and throughout regional Victoria, Sydney and regional New South Wales, Brisbane, Adelaide, Perth, Darwin and in Tasmania. We are committed to supporting regional communities through local employment.

Our operations are based in Melbourne, where our team coordinates the completion and delivery of more than 25,000 inspections and real-time reports each year. Our Quality Management System has been certified with ISO 9001 (2015) accreditation.

# 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

Electricity

Food

ICT services and equipment

Machinery and vehicles

Office equipment and supplies

Postage, courier and freight

Products

Professional services

Refrigerants

Stationary energy

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

### Non-quantified

N/A

## Outside emission boundary

### Excluded

N/A

# 4.EMISSIONS REDUCTIONS

## Emissions reduction strategy

Australian Essential Services Group's emission reduction strategy involves:

- **General Measures**
  - Measuring and reporting on our energy consumption and carbon footprint
  - Acting on opportunities to reduce our emissions by improving operational efficiencies.
- **Scope 1 emissions will be reduced by:**
  - Transitioning to low emission vehicles
    - We aim to gradually increase our hybrid fleet until 2030.
    - We aim to have a fleet of electric vehicles by the end of 2030.
  - This initiative is expected to reduce our footprint by approximately 70 t $CO_2e$ (~32% of the total 2021 footprint) by the end of 2030.
- **Scope 2 emissions will be reduced by:**
  - Transitioning to 100% renewable electricity.
  - This initiative is expected to reduce our footprint by approximately 26.8 t $CO_2e$ by the end of 2030.
- **Scope 3 emissions will be reduced by:**
  - Investing in technological innovations to reduce our resource consumption.
  - Continuing to employ locally, to both support regional communities and reduce our travel footprint and significantly reduce air travel.
  - Being as close as possible to being a "paperless office" and using carbon neutral paper when we need to print.
  - Reducing waste, and recycling wherever possible.
  - Encouraging our suppliers to reduce carbon impacts in our supply chain.
  - Educating and engaging our team to reduce work-related emissions;

Based on the above initiatives, Australian Essential Services Group commits to a 65% emissions intensity reduction across all scopes 1, 2 and 3 from a base year (CY2021) of 5.9 $tCO_2$-e per FTE by 2030 as shown below.

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|
| AESG Emission Reduction Target (Relative to 2021) | -35.00% | -40.00% | -45.00% | -50.00% | -55.00% | -60.00% | -65.00% |
| Emission Reduction Result (Relative to 2021) | -39.00% | -12.1% | n/a | n/a | n/a | n/a | n/a |

Australian Essential Services Group will continue to offset our residual annual carbon emissions to achieve carbon neutrality by purchasing offsets that meet the requirements of Climate Active.

## Emissions reduction actions

- Engaged a local NSW contractor for inspections to minimise the need for interstate travel.
- The hybrid portion of the fleet to 16 out of 22 vehicles (approximately 75%), with full transition delayed due to limited availability of suitable models.
- Purchase of our first electric vehicle.
- Continued prioritising the purchase of recycled paper.
- Promoted the use of natural ventilation in office spaces as an alternative to air conditioning.
- Encouraged the use of public transport (train and bus) over company vehicles.

# 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: | 2020 | 193.80 | N/A |
| Year 2: | 2021 | 219.70 | N/A |
| Year 3: | 2022 | 184.10 | N/A |
| Year 4 | 2023 | 260.24 | N/A |
| Year 5 | 2024 | 204.19 | N/A |
| Year 6: | 2025 | 210.13 | 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** |
| **Petrol / Gasoline post-2004** | 0.00 | 83.63 | No actual large change in emissions for petrol as there was a change in reporting from GJ to kL. |

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

| Certified brand name | Product/Service/Building/Precinct used |
|---|---|
| Energy Australia | Opt-In Electricity |
| Pangolin Associates | Consulting 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 | 5.50 | 5.50 |
| Cleaning and Chemicals | 0.00 | 0.00 | 0.61 | 0.61 |
| Climate Active carbon neutral products and services | 0.00 | 0.00 | 0.00 | 0.00 |
| Electricity | 0.00 | 0.00 | 0.00 | 0.00 |
| Food | 0.00 | 0.00 | 7.85 | 7.85 |
| ICT services and equipment | 0.00 | 0.00 | 10.76 | 10.76 |
| Machinery and vehicles | 0.00 | 0.00 | 2.00 | 2.00 |
| Office equipment and supplies | 0.00 | 0.00 | 2.64 | 2.64 |
| Postage, courier and freight | 0.00 | 0.00 | 0.29 | 0.29 |
| Products | 0.00 | 0.00 | 0.34 | 0.34 |
| Professional services | 0.00 | 0.00 | 50.98 | 50.98 |
| Refrigerants | 1.29 | 0.00 | 0.00 | 1.29 |
| 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 | 6.69 | 6.69 |
| Transport (land and sea) | 83.12 | 0.00 | 34.64 | 117.75 |
| Waste | 0.00 | 0.00 | 1.57 | 1.57 |
| Water | 0.00 | 0.00 | 0.10 | 0.10 |
| Working from home | 0.00 | 0.00 | 1.75 | 1.75 |
| **Total emissions ($tCO_2$-e)** | **84.41** | **0.00** | **125.72** | **210.13** |
| *Figures may not sum to total due to rounding.* | | | | |

## 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 |
|---|---|---|
| Australian Carbon Credit Units (ACCUs) | 211 | 100.00% |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| Mapoon Carbon Project | ACCU | ANREU | 15/4/2026 | 9,001,314,252 - 9,001,314,462 | 2023-24 | 211 | 0 | 0 | 211 | 100.00% |
| | | | | | **Offset Totals:** | 211 | 0 | 0 | 211 | 100.00% |

## Co-benefits

N/A

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

## Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

## ACCU Retirement Evidence

| | | |
|---|---|---|
| **Date of transaction** | | 15 April 2026 |
| **Transaction ID** | | 87884000 |
| **Type of units** | | KACCU |
| **Total Number of units** | | 211 |
| **Block 1** | **Serial number range** | 9,001,314,338 - 9,001,314,462 (125 KACCUs) |
| | **ACCU Project** | Mapoon Carbon Project – EOP100766 |
| | **Project Location** | QLD |
| | **Method Type** | Savanna Fire Management |
| | **Method** | Emissions Abatement through Savanna Fire Management 2015 |
| | **Vintage** | 2023-24 |
| **Block 2** | **Serial number range** | 9,001,314,252 - 9,001,314,337 (86 KACCUs) |
| | **ACCU Project** | Mapoon Carbon Project – EOP100766 |
| | **Project Location** | QLD |
| | **Method Type** | Savanna Fire Management |
| | **Method Name** | Emissions Abatement through Savanna Fire Management 2015 |
| | **Vintage** | 2023-24 |
| **Transaction comment** | | Retired on behalf of Australian Essential Services Group for CY2025 under Climate Active |

# 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 | 12,302 | 0 | 67% |
| 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) | 1,074 | 0 | 6% |
| 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) | 2,203 | 0 | 12% |
| Residual Electricity | 2,718 | 2,501 | 0% |
| **Total renewable electricity (grid + non grid)** | **15,579** | **0** | **85%** |
| **Total grid electricity** | **18,297** | **2,501** | **85%** |
| **Total electricity (grid + non grid)** | **18,297** | **2,501** | **85%** |
| Percentage of residual electricity consumption under operational control | 100% | | |
| **Residual electricity consumption under operational control** | **2,718** | **2,501** | |
| Scope 2 | 2,393 | 2,202 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 325 | 299 | |
| **Residual electricity consumption not under operational control** | **0** | **0** | |
| Scope 3 | 0 | 0 | |

| | |
|---|---|
| **Total renewables (grid and non-grid)** | **85.15%** |
| **Mandatory** | **17.91%** |
| **Voluntary** | **67.24%** |
| **Behind the meter** | **0.00%** |
| **Residual scope 2 emissions (t $CO_2$-e)** | **2.20** |
| **Residual scope 3 emissions (t $CO_2$-e)** | **0.30** |
| **Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **0.00** |
| **Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **0.00** |
| **Total emissions liability (t $CO_2$-e)** | **0.00** |

*Figures may not sum to total 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 ($kgCO_2$-e)** | **Scope 3 Emissions ($kgCO_2$-e)** | **(kWh)** | **Scope 3 Emissions ($kgCO_2$-e)** |
| ACT | 0 | 0 | 0 | 0 | 0 | 0 |
| NSW | 0 | 0 | 0 | 0 | 0 | 0 |
| SA | 0 | 0 | 0 | 0 | 0 | 0 |
| VIC | 18,297 | 18,297 | 14,272 | 1,647 | 0 | 0 |
| QLD | 0 | 0 | 0 | 0 | 0 | 0 |
| NT | 0 | 0 | 0 | 0 | 0 | 0 |
| WA | 0 | 0 | 0 | 0 | 0 | 0 |
| TAS | 0 | 0 | 0 | 0 | 0 | 0 |
| **Grid electricity (scope 2 and 3)** | **18,297** | **18,297** | **14,272** | **1,647** | **0** | **0** |
| 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 | | |
| **Non-grid electricity (behind the meter)** | **0** | **0** | **0** | **0** | | |
| **Total electricity (grid + non grid)** | **18,297** | | | | | |

| | |
|---|---|
| **Residual scope 2 emissions (t $CO_2$-e)** | **14.27** |
| **Residual scope 3 emissions (t $CO_2$-e)** | **1.65** |
| **Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **9.60** |
| **Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **1.11** |
| **Total emissions liability** | **10.70** |

## 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* | **N/A** | **N/A** |

*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) |
|---|---|---|
| *Energ-On (opt-in)* | **5,995** | **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 | |

# 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. Emissions that do not meet two or more conditions of the relevance test can be excluded from the emissions 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 |
|---|---|---|---|---|---|---|
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |



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