PUBLIC DISCLOSURE STATEMENT

EMAC CONSTRUCTIONS PTY LTD (TRADING EMAC)

ORGANISATION CERTIFICATION

FY2022-23 (TRUE-UP)

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 2022 – 30 June 2023 [True-up]
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: 9 April 2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,937 tCO_2-e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 18.80% (using the market-based method)
CARBON ACCOUNT	Prepared by: Ndevr Environmental
TECHNICAL ASSESSMENT	Date: 30 May 2022 Name: Daniel Raftopoulos Organisation: Ndevr Environmental Next technical assessment due: 2025
THIRD PARTY VALIDATION	FY2022-23 (projected) Type 1 Date: 7 July 2022 Name: Katherine Simmons Organisation: KREA Consulting Pty Ltd

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2. CARBON NEUTRAL INFORMATION

Description of certification

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

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

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	-

The following locations are included within this certification:

Legal entity name	Address	Operations
Emac Constructions Pty Ltd	45 Edison Road Dandenong South 3175	Retail & Hospitality Fitout specialists
Emac Joinery Pty Ltd		Retail & Hospitality Fitout 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

Carbon neutral products and services

Cleaning and chemicals

Construction materials and services

Electricity

ICT services and equipment

Food

Machinery and vehicles

Office equipment and supplies

Products

Professional services

Postage, courier, and freight

Transport air

Transport land and sea

Water

Waste

Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

Motor vehicle repairs and maintenance

Printing and stationery

Education and training

Entertainment

Business services

Refrigerants

Subcontractors and labour

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The FY2022-23 GHG inventory is the first exercise for EMAC to measure our organisational and services emissions. These results will help us to 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 reduce construction materials emissions by 40% by 2050 from 2023 levels.

EMAC constructions commits to reduce 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:

- Move towards reducing emissions in our new vehicles via the use of EV as they become available
- Use GPS tracking to collect better data on company vehicles to help analyse and optimise company car usage;
- Look to purchase more fuel efficient over the next 5 years.

Scope 2 emissions will be reduced by:

- Investigate electricity supply arrangements and further opportunities to purchase renewable sourced electricity.
- Transition to 100% GreenPower by 2030 or earlier.
- Install solar panels in our factory.
- Promote the efficient use of energy in our premises and operations.

Scope 3 emissions will be reduced by:

- Design and adopt a procurement policy. 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 decarbonizing 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 neutral carbon 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.

EMAC Constructions purchased its first electric vehicle.

5. EMISSIONS SUMMARY

Emissions over time

This section compares emissions 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 (without uplift)	Total tCO_2-e (with uplift)
Base year/Year 1	2022–23	**1,937**	**1,937**

Significant changes in emissions

This is Year 1 (true-up). Any significant changes or fluctuations in our emissions reduction trajectory will be included in future reporting periods.

Emission source name	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
N/A			

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
Ndevr Environmental	Professional services

Emissions summary

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

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO_2-e)	Sum of scope 1 (tCO_2-e)	Sum of scope 2 (tCO_2-e)	Sum of scope 3 (tCO_2-e)	Sum of total emissions (t CO_2-e)
Accommodation and facilities	1			5.03	5.03
Bespoke Construction materials and services	3			372.07	372.07
Bespoke ICT services and equipment				8.29	8.29
Bespoke Professional services				150.84	150.84
Cleaning and Chemicals	3			3.01	3.01
Climate Active carbon neutral products and services	0.00				
Construction Materials and Services	512			394.57	394.57
Electricity	81		82.71	10.95	93.66
Food	7			6.20	6.20
ICT services and equipment	26			31.51	31.51
Machinery and vehicles	73			143.19	143.19
Office equipment & supplies	8			1.46	1.46
Postage, courier and freight	516			341.45	341.45
Products	4			5.93	5.93
Professional Services	19			28.79	28.79
Transport (Air)	5			22.24	22.24
Transport (Land and Sea)	63	112.69		91.66	204.35
Waste	165			111.83	111.83
Water	0.1			0.93	0.93
Working from home	1			0.74	0.74
Total emissions	**1,487**	**112.69**	**82.71**	**1,740.68**	**1,936.07**
Difference between projected and actual emissions	Projected minus actual = - 449.07 tCO_2-e				

Uplift factors

No uplift factors were included in the emissions total.

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1,937 t CO_2-e. The total number of eligible offsets used in this report is 1,937. Of the total eligible offsets used, 0 were previously banked and 1,943 were newly purchased and retired. 6 are remaining and have been banked for use in the opt-in Service certification.

Co-benefits

Bundled Wind Power Project by Mytrah Group

The purpose of the project activity is to generate electrical energy using renewable energy source (wind) and selling the generated electrical energy to the respective state utility. The project activity generates electricity using wind potential and converts it into kinetic energy using Wind turbines, which drive the alternators to generate energy. The generated electricity is exported to the regional grid system, which is under the purview of the Indian grid of India.

The power produced displaces an equivalent amount of power from the grid, which is fed mainly by fossil fuel-fired power plants. Hence, it results in a reduction of GHG emissions. GHG emission reductions from the project activity will be 921,296 tonnes of CO_2, and total GHG emission reductions for the chosen 10 year crediting period will be 9,212,960 tonnes of CO_2.

The total emission reductions achieved during the current monitoring period are 1,271,028 tCO_2. The Project activity is a new facility (Greenfield), and the purpose of the project activity is to generate electricity by the utilisation of wind velocity, and sell the generated electrical energy from the project to the respective state utilities under the Indian Grid.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	**Type of offset units**	**Registry**	**Date retired**	**Serial number (and hyperlink to registry transaction record)**	**Vintage**	**Stapled quantity**	**Eligible quantity retired (tCO_2-e)**	**Eligible quantity used for previous reporting periods**	**Eligible quantity banked for future reporting periods**	**Eligible quantity used for this reporting period**	**Percentage of total (%)**
Bundled Wind Power Project by Mytrah Group	VCU	Verra	29 July 2022	6919-358825030-358826676-VCU-034-APX-IN-1-1728-01012016-31122016-0	2016		1,647	0	0	1,647	85%
Wind Based Power Generation by Mytrah Energy (India) Limited	VCU	Verra	29 November 2023	6836-352115250-352115466-VCU-034-APX-IN-1-1521-01012017-31122017-0	2017		217	0	0	217	11%
Bundled Solar Power Project by D.J. Malpani and Giriraj Enterprises	VCU	Verra	29 November 2023	5065-210982203-210982281-VCU-029-MER-IN-1-1670-31032015-31122015-0	2015		79	0	3*	73	4%
									Total eligible offsets retired and used for this report	**1,937**	
									Total eligible offsets retired this report and banked for use in future reports	3	

* 3 offsets used in the service certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	1,937	100%

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
2. Insert any other eligible RECs used.	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

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 CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid 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)	22,707	0	19%
Residual Electricity	98,073	93,660	0%
Total renewable electricity (grid + non grid)	**22,707**	**0**	**19%**
Total grid electricity	**120,780**	**93,660**	**19%**
Total electricity (grid + non grid)	**120,780**	**93,660**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**98,073**	**93,660**	
Scope 2	86,610	82,713	
Scope 3 (includes T&D emissions from consumption under operational control)	11,463	10,947	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.80%**
Mandatory	**18.80%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**82.71**
Residual scope 3 emissions (t CO2-e)	**10.95**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**82.71**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**10.95**
Total emissions liability (t CO2-e)	**93.66**

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 CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	120,780	120,780	102,663	8,455	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)	**120,780**	**120,780**	**102,663**	**8,455**	**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)	**120,780**					

Residual scope 2 emissions (t CO2-e)	**102.66**
Residual scope 3 emissions (t CO2-e)	**8.45**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**102.66**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**8.45**
Total emissions liability (t CO2-e)	**111.12**

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 CO2-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 product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-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

Where there are no non-quantified sources that need a data management plan, use this sentence:

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

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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 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:** 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 tCO_2e, 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 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 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.

Entertainment	N	N	N	N	N	**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. **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.
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 boundaryand 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 from subcontractors is 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.

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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