



PUBLIC DISCLOSURE STATEMENT

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


**SERVICE 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	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> 
	<p>Name of signatory: Ryan Macwhirter Position of signatory: Director Date: 9 April 2024</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version: August 2023



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3 tCO ₂ -e
THE OFFSETS USED	100% VCU
RENEWABLE ELECTRICITY	N/A
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

Contents

1. Certification summary	3
2. Carbon neutral information	4
3. Emissions boundary	5
4. Emissions reductions	8
5. Emissions summary	10
6. Carbon offsets	13
7. Renewable Energy Certificate (REC) summary	15
Appendix A: Additional information	16
Appendix B: Electricity summary	17
Appendix C: Inside emissions boundary	18
Appendix D: Outside emission boundary	20

2. CARBON NEUTRAL INFORMATION

Description of 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 Fitout 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 have been developed in accordance with the Climate Active Carbon Neutral Standard for Services using the operational control approach.

EMAC' 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.

Service description

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 the FY23.

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 CO₂ per square metre 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 tCO₂-e/sqm.
- This is an **opt-in service** certification covering cradle-to-grave emissions.

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.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a service. They can be **optionally included** in the emissions boundary and therefore have been offset, or 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

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

Optionally included

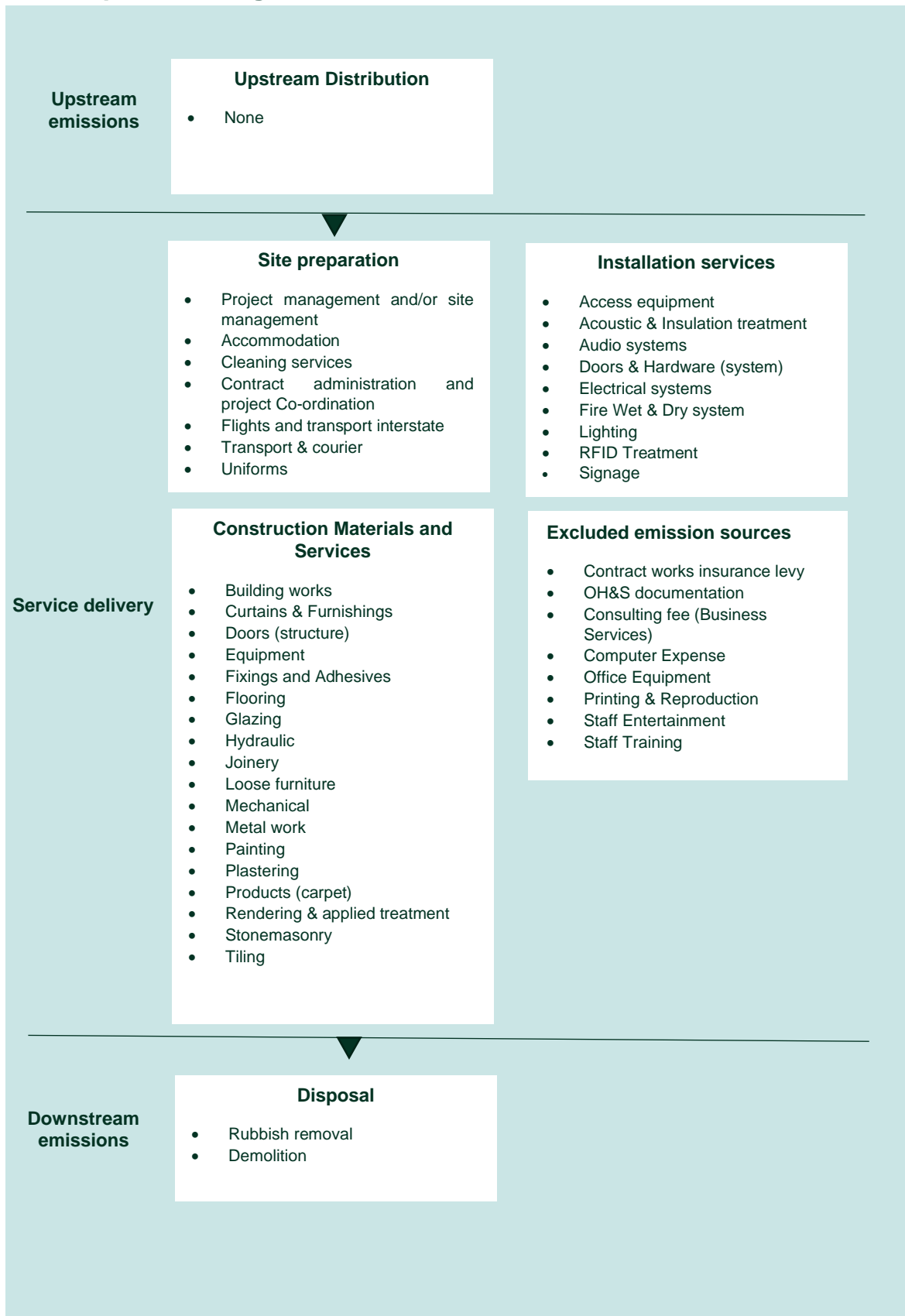
N/A

Outside emission boundary

Non-attributable

Subcontractors and labour site/factor

Service process diagram



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 2035 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 and proudly created our first carbon-neutral project with long-time client, Aesop, for the new Collins Street store. 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](#)

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	259	259

Functional unit intensity (t CO₂-e per sqm) = 2.72

Significant changes in emissions

This 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 and services

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

A summary of the opt-in jobs considered to estimate the service inventory is represented below.

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	0.59	0.59
Construction materials and services	0.00	0.00	49.43	49.43
ICT services and equipment	0.00	0.00	0.94	0.94
Machinery and vehicles	0.00	0.00	5.86	5.86
Postage, courier and freight	0.00	0.00	2.34	2.34
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	0.13	0.13
Transport (air)	0.00	0.00	0.00	0.00
Transport (land and sea)	0.00	0.00	2.29	2.29
Waste	0.00	0.00	2.50	2.50
Bespoke Construction materials and services	0.00	0.00	177.63	177.63
Bespoke ICT services and equipment	0.00	0.00	7.92	7.92
Bespoke Professional services	0.00	0.00	8.50	8.50
Total	0.00	0.00	258.14	258.14

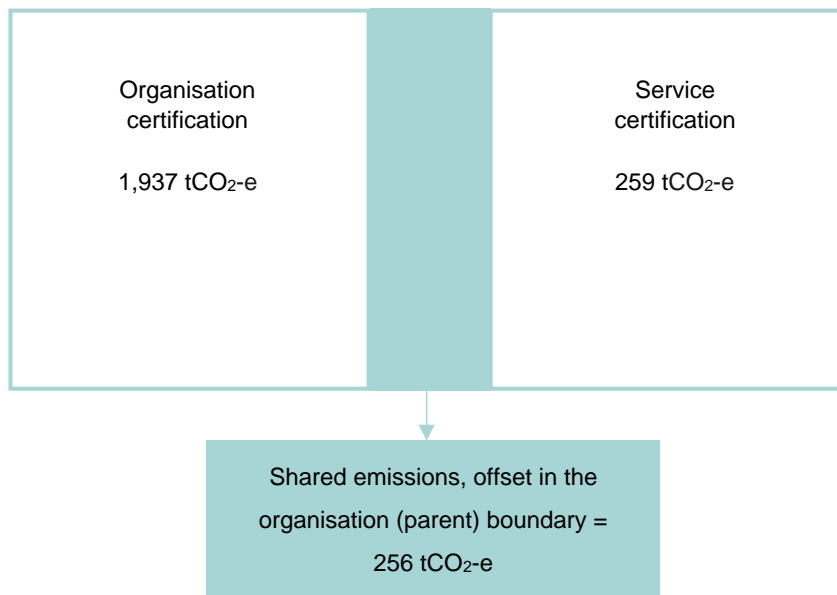
No uplift factors were included in the emissions total.

A summary of the functional unit is represented below.

Emissions intensity per functional unit (including any uplifts required)	2.72 tCO2e/sqm
Number of functional units to be offset (certified)	95 sqm
Total emissions to be offset (certified)	259

Shared emissions between certifications by the same responsible entity

	Emissions (tCO ₂ -e)
Total offset liability	1,940 tCO ₂ -e
Offset by organisation	1,937 tCO ₂ -e
Offset by service	3 tCO ₂ -e



6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 3 t CO₂-e. The total number of eligible offsets used in this report is 3. Of the total eligible offsets used, 0 were previously banked and 79 were newly purchased and retired. 73 were used in the Organisation certification FY23. 3 are remaining and have been banked for future use.

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 drives 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 reduction of GHG emissions. GHG emission reductions from the project activity will be 921,296 tonnes of CO₂ and total GHG emission reductions for the chosen 10 year crediting period will be 9,212,960 tonnes of CO₂.

The total emission reductions achieved during the current monitoring period are 1,271,028 tCO₂. The Project activity is a new facility (Greenfield) and the purpose of the project activity is to

generate electricity by the utilization of wind velocity, and selling 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 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	73*	3	3	100%
Total offsets retired this report and used in this report										3	
Total offsets retired this report and banked for future reports									3		

* Used in the Organisation certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	3	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
1. 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

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 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
Electricity	Immaterial

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**).

	No actual data	No projected data	Immaterial
Contract works insurance levy	Yes	No	Yes
OH&S documentation	Yes	No	Yes
Consulting fee (Business Services)	Yes	No	Yes
Computer Expense	Yes	No	Yes
Office Equipment	Yes	No	Yes
Printing & Reproduction	Yes	No	Yes
Staff Entertainment	Yes	No	Yes
Staff Training	Yes	No	Yes

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 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	N	N	N	Y	N	<p>Size: Unknown</p> <p>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.</p> <p>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.</p> <p>Stakeholders: Key stakeholders, consider this a relevant source of emissions for our service.</p> <p>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.</p>



An Australian Government Initiative

