



Sustainability, Energy & Carbon Management

A low-angle, black and white photograph of a modern building's facade, showing a grid of windows and structural lines. The image is partially obscured by a dark, semi-transparent overlay on the right side where the title text is located.

Greenhouse Gas Assessment

for **Seated Massage Pty Ltd**
FY 2014/15

Authored by

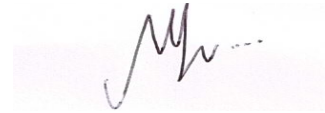
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This assessment report has been prepared for Seated Massage Pty Ltd.

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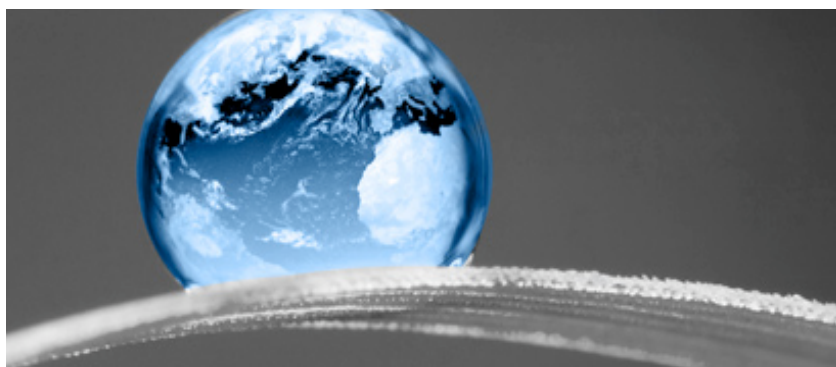
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Pangolin Associates were commissioned to conduct a comprehensive assessment of the greenhouse gas (GHG) emissions accountable to the Australian operations of Seated Massage Pty Ltd ('Seated Massage') for the financial year FY 2014/15.

Based on best available data, the estimated net total carbon emissions for Seated Massage was -17.1 tonnes of carbon dioxide equivalents (tCO₂-e). This total includes indirect contributions along the supply chain (scope 3 emissions) and any voluntary carbon credit and renewable GreenPower purchases.

A comparison of the individual sector contributions to gross GHG emissions revealed that 'Utilities' was the largest contributor, at 1.8 tCO₂-e (30.7% of gross GHG Protocol emissions). The principal activity contributing to GHG emissions in this sector was 'Electricity' consumption, from a total of 1,541 kWh per annum (17.1% of gross GHG Protocol emissions).

Primary statement of GHG emissions for Seated Massage		
CO ₂ -e emissions (tonnes)		Reporting Year
Associated Inventory/Service:		FY 2014/15
Scope 1	Transport Fuels	0.0
Scope 2	Purchased Electricity	0.9
Scope 3	Equipment, Flights, Third Party Services, Transmission & Distribution losses, Fuel Extraction, Production & Distribution losses, Other Utilities	5.0
NGER (scope 1 & 2) ¹		0.9
Gross Total (scope 1, 2 & 3) ¹		5.9
Credits ^a	GreenPower, Other Offsets	-23.0
GHG Protocol (scope 1, 2 & 3)	Net Total ^{1,2,a}	-17.1
(a) For GreenPower accounting description, please see Appendix B		

¹ Includes numerical rounding to one decimal point. Table columns and figure percentages may not sum due to rounding.



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