



Sustainability, Energy & Carbon Management

A low-angle photograph of a modern building's glass and steel facade, showing geometric patterns and reflections of the sky. The image is partially obscured by a dark horizontal band where the title text is located.

Greenhouse Gas Assessment

for **Seated Massage Pty Ltd**
FY 2017/18

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

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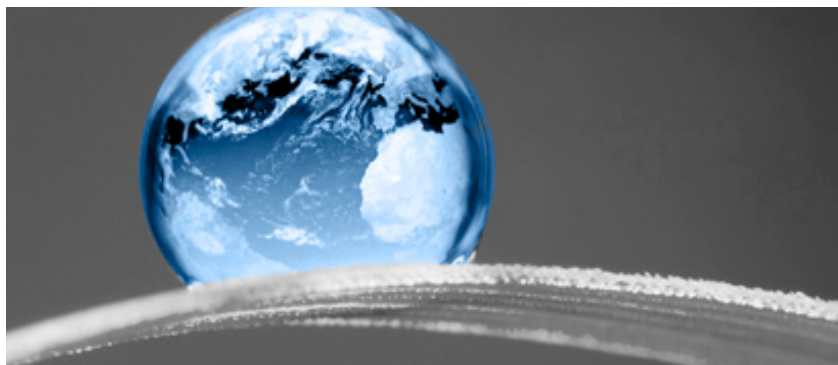
Australia

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Pangolin Associates Pty Ltd (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 ('SM') for the financial year FY 2017/18.

Based on best available data, the estimated net total carbon emissions for SM was 12.6 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 activity contributions to overall gross GHG emissions revealed that 'Business Flights' was the largest contributor, at 4.6 tCO₂-e (32.1% of gross GHG Protocol emissions), from a total of 19,341 passenger.km per annum

Changes to full scope GHG emissions, scope 1 & 2 (S1&2) emissions and energy consumption profiles for SM over time are presented below and benchmarked against FTE .

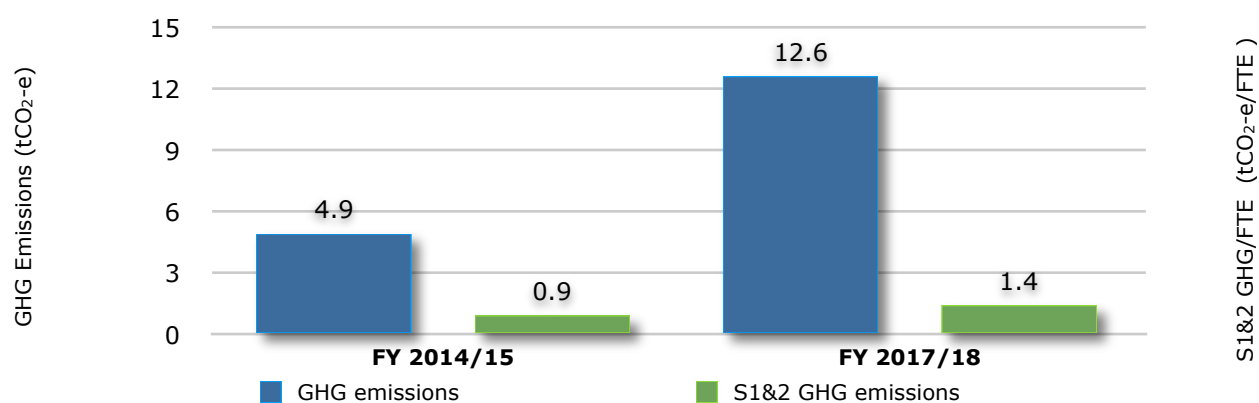


Figure I: A summary of GHG protocol, S1&2 GHG Emissions with reporting period and FTE intensity¹

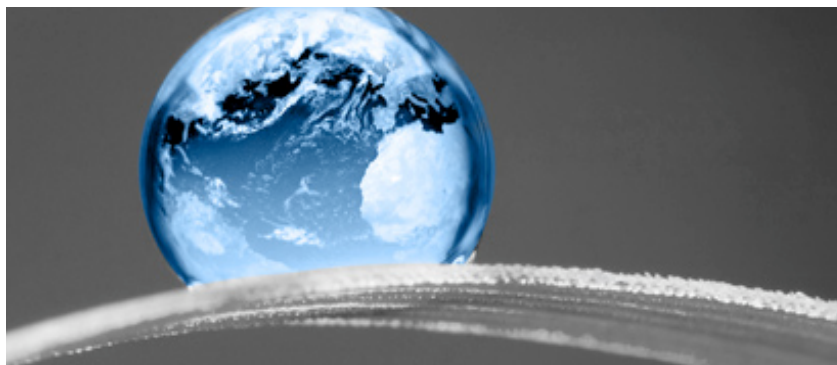
¹ Includes numerical rounding to one decimal point. Table columns and figure percentages may not sum due to rounding.

Further comparisons of SM's GHG performance to the prior assessment period and base year (BY) are summarised below. Overall year on year (YoY) emissions changed by 12.6 tCO₂-e, an increase of 0.0% over the prior year. However, in a like for like (LfL) net comparison where only activities measured in both assessments were compared (totals presented are based on a revised comparison, taking into account boundary changes, emission factor and estimation method updates to prior year assessments) there was a decrease of -1.7 tCO₂-e representing a net change of .

Compared to the base year emissions of 0, the current assessment emissions resulted a net increase of 6.1 tonnes of CO₂-e or 129% in a LfL net comparison. Note that the YoY and YoBY net comparisons shown below may not be directly comparable due to differences in the operational boundary over successive reporting periods.

Primary statement of GHG emissions for SM					
CO ₂ -e emissions (tonnes)		Reporting Year		Percentage Change	
Associated Inventory/Service:		FY 2014/15	FY 2017/18	YoBY ^b	
Scope 1	Transport Fuels	0.0	0.0		0.0%
Scope 2	Purchased Electricity	0.9	1.4	△	64.28%
Scope 3	Flights, Third Party Services, Transmission & Distribution losses, Fuel Extraction, Production & Distribution losses, Other Utilities	4.9	12.9	△	37.9%
Gross Total (scope 1 & 2) ^{1,2,a}		0.9	1.4	△	64.28%
Gross Total (scope 1, 2 & 3) ^{1,2,a}		5.9	14.3	△	41.3%
Credits ^d	GreenPower	-1.0	-1.7		
Full Scope (1, 2 & 3)	Net Total ^{1,2,a}	4.9	12.6	△	38%
	Like for Like YoBY ^{1,c}		10.8	△	129%
(a) Unless otherwise stated, these values are unrevised and based on the original reported findings (b) Year on Base Year (YoBY) (c) Like for like totals reflect operational boundary changes, emission factor and estimation updates, acquisitions and divestments. Only includes activities that were mutually assessed in both accounting periods (Note: BY like for like total may not be displayed due to lack of data). (d) For GreenPower accounting description, please see Appendix B					

2 Scope 1 & 2 emissions are tabulated according to the Carbon Neutral Standard for the relevant reporting period.



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Based on best available data, the estimated net total carbon emissions for SM was 12.6 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.

SM's assessment results are summarised below.

A comparison of the individual activity contributions to overall gross GHG emissions revealed that 'Business Flights' was the largest contributor, at 4.6 tCO₂-e (32.1% of gross GHG Protocol emissions), from a total of 19,341 passenger.km per annum

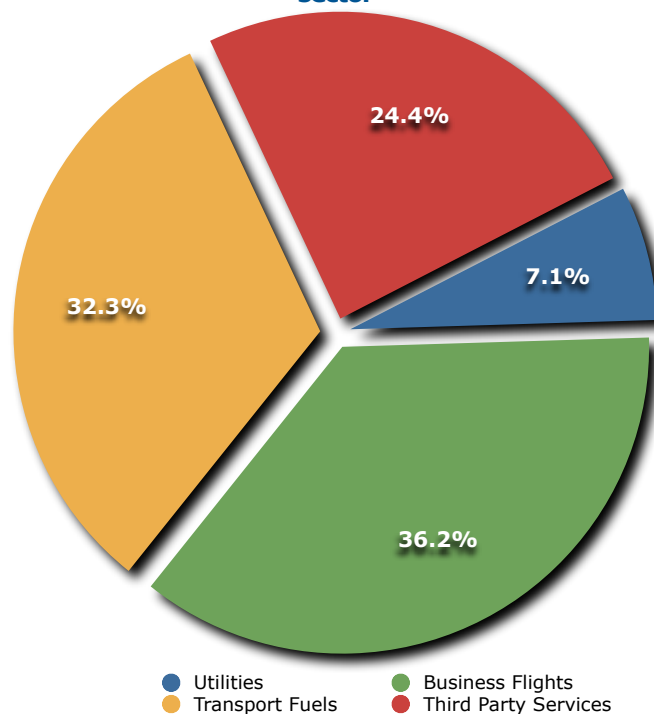
Primary statement of GHG emissions & energy consumption for SM			
Summary of GHG emissions for the FY 2017/18			
Operational Boundary	Associated Inventory/Service:	(tCO ₂ -e/yr)	
Scope 1	Transport Fuels	0.0	
Scope 2	Purchased Electricity	1.4	
Scope 3	Flights, Third Party Services, Transmission & Distribution losses, Fuel Extraction, Production & Distribution losses, Other Utilities	12.9	
Gross Total ^{1,2}			14.3
Credits ^a	GreenPower	-1.7	
Scope 1, 2 & 3 (Full Scope)		Net Total ^{1,2}	12.6
Scope 1 & 2 (S1&2)		Net Total ^{1,2}	1.4
(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.

² Scope 1 & 2 emissions are tabulated according to the Carbon Neutral Standard for the relevant reporting period.

The following Table and Figures provides a summary breakdown of GHG emissions by operational division and activity sector for SM

Figure II GHG emissions for SM by activity sector



A summary of CO ₂ -e emissions for SM by operational division			
Activity Sector	SM	TOTAL ¹	(%)
Utilities	2.6	2.6	20.2%
Equipment	0.1	0.1	0.6%
Business Flights	4.6	4.6	36.1%
Transport Fuels-Private	4.1	4.1	32.1%
Third Party Services	3.1	3.1	24.4%
Credits/Offsets	-1.7	-1.7	-13.4%
Total¹	12.6	12.6	100.0%
(%)	100.0%	100.0%	
Activity values presented in this table may be a derived number expressed as the quantity unit for use with the NGA factors workbook on NGER (Measurement) Determination (whichever is relevant) as converted from raw data supplied. Please see Assumptions section where applicable, for derivations.			



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