

Pangolin Associates

Sustainability, Energy & Carbon Management



for **Seated Massage Pty Ltd**
FY 2020/21

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

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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) 20/21.

Based on best available data, the estimated total carbon emissions for SM was 10.0 tonnes of carbon dioxide equivalents (tCO₂-e). This total includes indirect contributions along the supply chain (scope 3 emissions) and any renewable GreenPower purchases.

A comparison of the individual sector contributions to gross GHG emissions revealed that 'Transport Fuels' was the largest contributor, at 5.8 tCO₂-e (57.9% of gross GHG Protocol emissions). The principal activity contributing to GHG emissions in this sector was 'Diesel oil', from a total of 2,017L.

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

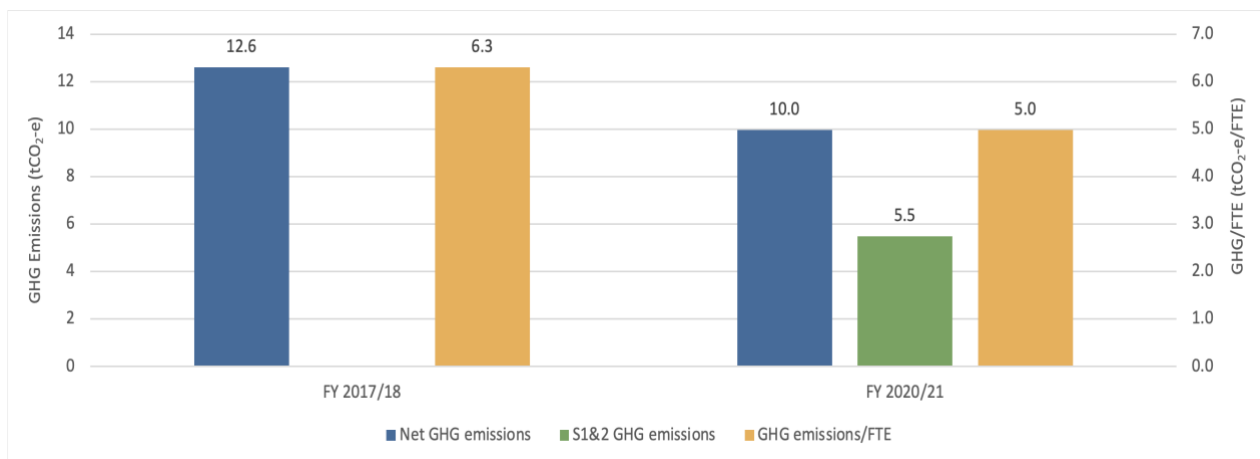


Figure I: A summary of GHG protocol, S1&2 GHG Emissions with reporting period and FTE intensity¹

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

Compared to the base year emissions of FY 2017/18, the current assessment emissions resulted a net increase of 3.9 tonnes of CO₂-e or 49.1% 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.

Table I: Primary statement of GHG emissions for SM

CO ₂ -e emissions (tonnes)					
Associated Inventory/Service:		FY 2017/18 ^a	FY 2020/21	YoBY ^b	
Scope 1	Transport Fuels	4.1	5.5	▲	42.0%
Scope 2	Purchased Electricity (Carbon Neutral Certified)	0.0	0.0	-	0.0%
Scope 3	Equipment, Third Party Services, Off-site Waste Disposal, Transmission & Distribution losses, Fuel Extraction, Production & Distribution losses, Other Utilities	12.6	4.5	▼	-64.5%
Gross Total (scope 1 & 2)		0.0	5.5	▲	100.0%
Gross Total (scope 1, 2 & 3)		12.6	10.0	▼	-21.0%
Full Scope (1, 2 & 3)	Net Total	12.6	10.0	▼	-21.0%

(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

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

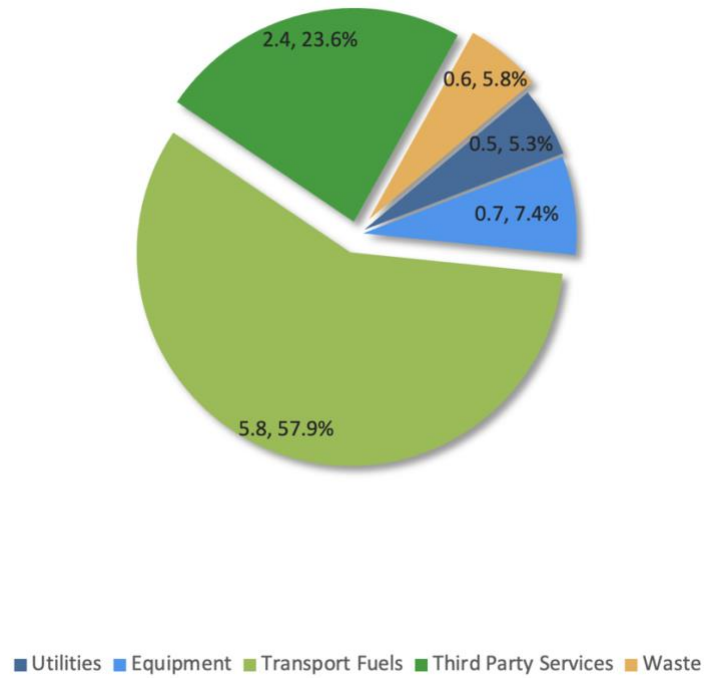


Figure II GHG emissions for SM by activity sector

Table II: A summary of CO₂-e emissions for SM by activity sector

	Total	(%)
Utilities	0.53	5%
Equipment	0.74	7%
Transport Fuels-Company	5.76	58%
Third Party Services	2.35	24%
Waste	0.58	6%
TOTAL	9.96	100%

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