

Basis of Preparation Greenhouse Gas Emissions



Financial Year 2026: 1 July 2025 – 30 June 2026

Table of Contents

APPROACH AND SCOPE 3

OUR APPROACH TO GREENHOUSE GAS EMISSIONS REPORTING 3

CONTEXT TO PEXA’S EMISSIONS 3

SCOPE 4

ORGANISATIONAL BOUNDARIES 4

FACILITIES 5

RESPONSIBILITIES..... 5

GOVERNANCE AND REVIEW 6

INTERNAL DATA MANAGEMENT 6

RESPONSIBILITIES AND PROCESSES 6

ROLE OF THE THIRD-PARTY CARBON CONSULTANTS 7

QUALITY ASSURANCE 7

GHG REPORTING POLICIES APPLIED..... 8

MEASUREMENT AND METHODOLOGY 9

EMISSIONS SOURCES, CATEGORIES AND SIGNIFICANT ASSUMPTIONS AND UNCERTAINTIES 9

EMISSIONS FACTORS 16

Approach and Scope

Our Approach to Greenhouse Gas Emissions Reporting

This Basis of Preparation (BoP) document outlines the methodologies, data sources, assumptions and calculations used to compile PEXA's Greenhouse Gas (GHG) Inventory for the FY2026 reporting period. The inventory has been prepared comprising actual activity data where available and projected data to complete the financial year. The BoP provides a transparent and structured explanation of how emissions have been measured and reported, ensuring consistency with applicable standards and regulatory requirements, including:

- The GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)¹ and Corporate Value Chain (Scope 3) Standard² published by the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD);
- International Organisation for Standardization (ISO) 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals³;
- Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures⁴.

Additionally, this BoP supports internal and external stakeholders in understanding the data and methodologies underpinning PEXA's emissions reporting, facilitating informed decision-making and continuous improvement in emissions management.

Context to PEXA's Emissions

Established in Australia in 2010, PEXA transformed a paper-based settlement process into a secure digital network. Since facilitating its first electronic settlement in 2013, the PEXA Exchange has processed more than 28 million property settlements, with approximately 90% of all Australian property transfer settlements now completed on the platform. The Exchange connects more than 160 financial institutions, over 10,000 legal and conveyancing firms, eight Land Titles Offices, eight State and Territory Revenue Offices and the Reserve Bank of Australia, forming a critical part of Australia's digital property infrastructure.

Building on the success of our Australian Exchange, we are leveraging our technology, expertise and intellectual property to support the digital transformation of property transactions in the United Kingdom.

¹ <https://ghgprotocol.org/corporate-standard>

² <https://ghgprotocol.org/corporate-value-chain-scope-3-standard>

³ <https://www.iso.org/obp/ui/en/#iso:std:iso:14064:-1:ed-2:v1:en>

⁴ <https://standards.aasb.gov.au/aasb-s2-sep-2024>

Working alongside lenders, conveyancers and industry partners, we are helping modernise one of the world's largest property markets through digital remortgage and property completion capabilities.

In FY26, we launched a new, purpose-built solution that draws on PEXA Group's deep understanding of property transaction processes: PEXA Clear is designed to identify money laundering and terrorism financing risks throughout the property transaction lifecycle and helps customers meet evolving regulatory obligations through digital identity verification, customer due diligence and compliance workflows.

To provide our services, PEXA leases office space in Australia and the UK. Our office spaces are the primary sources of purchased electricity within our greenhouse gas inventory (Scope 2). Our Scope 1 emissions are primarily derived from refrigeration within our office spaces. Our Scope 3 emissions are predominantly derived from spend within category 1, Purchased goods & services. Our Scope 3 emissions sources have been mapped to the 15 categories of the Greenhouse Gas Protocol.

Scope

This Basis of Preparation includes PEXA's Scope 1, 2 and 3 emissions sources accounted from its operations in Australia and the UK for the financial year 1 July 2025 – 30 June 2026.

The GHG emission sources in this inventory have been identified with reference to the GHG protocol and classified under the following categories:

Scope 1 – Direct emissions from operations that are owned or controlled by PEXA.

Scope 2 – Indirect emissions from the purchase of electricity consumed by PEXA.

Scope 3 – Indirect emissions which occur both upstream and downstream across the value chain of PEXA.

These emissions occur as a consequence of PEXA's activities but are derived from sources that are not owned or controlled by PEXA. Scope 3 emissions within this inventory have been reported where there is a clear rationale for inclusion and reliable data available.

Organisational Boundaries

Applying the Greenhouse Gas Protocol, PEXA has applied the **Control Approach**: *an organisation accounts for 100% of the GHG emissions from operations over which it has control. It does not account for GHG emissions from operations in which it owns an interest but has no control.* Control can be defined in either financial or operational terms.

- An organisation has **financial control** over the operation if the former has the ability to direct the financial and operating policies of the latter with a view to gaining economic benefits from its activities.
- An organisation has **operational control** over an operation if the former or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.

This GHG assessment has used the operational approach to set the organisational boundary for PEXA.

Facilities

To ensure consistency and traceability when considering the organisational boundary, PEXA's facilities are provided below. Activity and emissions data are attributed to these Facilities.

Location	Address	Description
Melbourne, Australia	Tower 4, L16/727 Collins St, Docklands, VIC	Head office, leased area separated from other tenants as a separate floor.
Sydney, Australia	41/225 George Street, The Rocks, NSW	New South Wales office, leased as a tenant until 31 May 2026.
Sydney, Australia	180 George St, The Rocks, NSW	New South Wales office, leased as a tenant commencing 1 June 2026
Brisbane, Australia	13/300 Ann St, Brisbane, QLD	Queensland office, leased area as part of a co-working facility.
.id (Informed Decisions) Australia	10 Easey Street, Collingwood, VIC	Office space for the .id. informed Decisions business. (.id was divested on March 31, 2026)
Smooove	Church Road, Thame, OX9 3AJ, UK,	Office space from acquired business
PEXA UK Office	West Village, 5th Floor, West One, 114 Wellington St, Leeds, UK	Office space, Leeds.
Amity Law	Chorley New Road, Horwich BL6 6HG, UK	Office space, Horwich

The operational boundary specifies the different types of GHG emissions relevant to a company, categorised into direct (Scope 1) and indirect (Scope 2 and 3) emissions. PEXA's Scope 1, 2 and 3 emissions have been categorised under each of the 15 GHG Protocol Categories.

Responsibilities

PEXA has the responsibility to provide all invoices, lease dates, sources of emissions reports and documentation for the financial year where available to its third-party to establish its Greenhouse Gas Inventory.

Governance and Review

Internal Data Management

PEXA continuously improves its resource data processes under management by the Head of ESG.

PEXA collates and stores all utility invoices for its office sites which included seven operational sites for most of the year. During FY26, PEXA's Sydney office was relocated and PEXA has sold its .id business.

Responsibilities and Processes

PEXA used the following data management system to prevent data gaps and ensure continuity in the data collection process:

- **Governance** – The Head of ESG is ultimately responsible for the data collation internally within PEXA and maintaining data quality with support from business functions and responsible resources in each office (Facilities, Office Managers etc.).
- **Data Collection Processes:** PEXA's greenhouse gas related data is sourced, filed and maintained using third party documents where possible which include invoices from energy providers, invoices from landlords, invoices from paper suppliers, reports for business travel from providers and other source documents and reports.

At quarterly intervals during the year, the team collates utility data, reviews any changes in operations of the sites (office size increase, reduction, changes that may impact consumption), reviews waste management data and ensures that all invoicing is consistent. Additional engagements with finance business representatives ensure that resources are available to calculate expenses to support Scope 3 emissions data. The sources for Scope 3 emissions include financial expense reports, travel reports (hotels, Uber, Flights etc), paper usage, headcount and FTE reports etc. The purpose of engagement is to ensure that reporting is both available and scheduled to be prepared to create a GHG inventory.

Data Storage and Systems: Invoices are received either directly by the Head of ESG via email from the person responsible in each office, or the person responsible within each office files the invoices directly in a shared drive which the Head of ESG monitors for completeness. Given PEXA has limited sites under its operational control (tenanted offices), PEXA has not introduced an external platform to host the data. The data is held on internal systems and provided to Pangolin for greenhouse gas accounting procedures.

PEXA maintains an internal log of meetings, invoices received to date and any changes to sites that may impact consumption within the year. All reports gathered for PEXA's GHG inventory are saved in folders, filed by year, site and by use.

Data Quality and Validation: The Head of ESG conducts comparison checks of the data outputs both at the 9 and 12 months to ensure that consumption is consistent year on year or any changes can be accounted for. Given the consistency of PEXA's office portfolio and that utility invoices range from monthly to 6 monthly, PEXA does not account its greenhouse gas emissions outside of the 9 and 12 months accounting periods.

Role of the third-party carbon consultants

Pangolin Associates and PEXA collaboratively compiled all activity data through the FY2026 GHG Data Collection spreadsheet, with activity categories divided into separate tabs (refer to Data and Calculations).

Responsibility for the management, accuracy and validity of the source information underpinning activity data lies with PEXA. All documents, worksheets, and supporting evidence provided to Pangolin by PEXA were uploaded to a SharePoint folder. PEXA remains responsible for maintaining the accuracy and availability of the original data sources.

To maintain data integrity and reliability, data provided by PEXA was reviewed by Pangolin. This includes sample checks against source documentation, error detection mechanisms, and data cleansing techniques to correct any identified errors or inconsistencies in emissions data. Where identified, material gaps in data provided were challenged and addressed. Although this process enhances confidence in the data used to estimate emissions, it does not constitute a validation of the data collection processes nor a verification of the completeness of the data provided by PEXA.

Once all reviewed data was collated and quality was deemed acceptable, it was used to perform the emissions calculations following the methods detailed in the sections hereafter. Upon completion of calculations, the emissions totals were summarised into an Emissions Summary (Excel format).

Quality Assurance

After the first iteration of the GHG emissions calculations was completed, the assessment underwent an internal peer review process. This process was conducted by another Pangolin consultant, independent from the data review and emissions calculation processes, who examined the assessment to identify potential material misstatement and ensure the methodology used to review data and estimate emissions was sound and met quality requirements.

The peer reviewer was appointed based on the following criteria:

- Demonstrated strong understanding of assessment methodologies and processes;
- Demonstrated high-quality delivery of own assessments;
- Demonstrated understanding of the client's industry and emission sources.

GHG Reporting Policies Applied

The 15 categories of the GHG Protocol were used to enable the identification of relevant operational activities by PEXA. The relevant operational activities and their emissions (tCO₂-e) have been provided in the GHG Protocol Summary below.

GHG Protocol Category	Description	Activities included
Scope 1	Direct GHG emissions	Controlled transport fuels Controlled synthetic greenhouse gases
Scope 2	Electricity indirect GHG emissions	Controlled electricity
Category 1	Purchased goods & services	Expenses Water
Category 2	Capital goods	N/A
Category 3	Fuel and energy related activities	Electricity transmission and distribution losses Upstream emissions (Transport fuels , natural gas)
Category 4	Upstream transportation & distribution	N/A
Category 5	Waste generated in operations	Landfill Recycling
Category 6	Business travel	Flights Hotels Third-party transport fuels
Category 7	Employee commuting	Working from home Employee commute
Category 8	Upstream leased assets	Base building electricity Base building natural gas Base building synthetic greenhouse gases
Category 9	Downstream transportation & distribution	N/A
Category 10	Processing of sold products	N/A
Category 11	Use of sold products	N/A
Category 12	End-of-life treatment of sold products	N/A
Category 13	Downstream leased assets	N/A

GHG Protocol Category	Description	Activities included
Category 14	Franchises	N/A
Category 15	Investments	N/A

Measurement and Methodology

Emissions sources, categories and significant assumptions and uncertainties

PEXA has prioritised the use of the highest quality data reasonably available to measure its Scope 3 greenhouse gas emissions, with the objective of faithfully representing emissions arising across its value chain.

Given the availability of emissions data across relevant Scope 3 categories, PEXA has primarily utilised spend-based methodologies supported by expenditure data and associated emissions factors to estimate emissions from value chain activities. Management considers this approach to provide the most representative estimate of underlying emissions where more granular activity-level emissions data is not readily available.

In selecting measurement approaches, inputs and assumptions, PEXA has sought to align emissions estimates with the nature of the underlying value chain activities and the quality of data available. The approach prioritises data sources that are considered reliable, complete and relevant to the activities being measured, while recognising that estimates and assumptions are necessary in certain areas due to limitations in the availability and maturity of emissions data across the value chain.

A summary of PEXA's emissions sources is outlined in the table below, including the relevant categories of Scope 3 identified under the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

Scope	GHG Protocol Category	Description	Activities included	Significant assumptions and uncertainties
Scope 1	Scope 1	Direct GHG emissions	Controlled transport fuels Controlled synthetic greenhouse gases	PEXA's Scope 1 emissions arise from fugitive emissions associated with tenant-controlled refrigerants and synthetic greenhouse gases used in heating, ventilation, air conditioning and refrigeration (HVAC&R) equipment. As actual refrigerant leakage data was not available for all facilities, emissions were estimated using assumed refrigerant leakage rates based on equipment classifications by function and size. The leakage rates applied were derived from the average rates published by the Department of Climate Change, Energy, the Environment and Water (DCCEEW), including the National Greenhouse Accounts and <i>Cold Hard Facts 4 – Appendix A: Methodology, Taxonomy, Data and Assumptions</i> (2024). To calculate the emissions associated with refrigeration and HVAC use, global warming values from the Intergovernmental Panel on Climate Change's (IPCC) Assessment Report 6 (AR6) have been used. These are a more up-to-date dataset of GWPs that supersede, and differ slightly from, those listed in the IPCC AR4 and AR5. • Synthetic GHG data from FY2024 has been applied as a proxy for FY2026 for the Sydney office, as this represents the most recent and complete dataset available. • Easey Street has been assumed to have a similar setup to Ann Street, with 1 split-system air conditioner and 1 domestic refrigerator. • PEXA has confirmed that there were no synthetic GHGs used in the West Village facility. It has therefore been assumed that none were used at any other UK facilities (Masters Court and Amity Law). Data will be collected and reassessed in future reporting periods.
Scope 2	Scope 2	Electricity indirect GHG emissions	Controlled electricity (from invoices)	Base building electricity is included in Scope 3, category 8 across all sites. As tenancy electricity data for Salesforce Tower and Amity Law were unavailable, electricity consumption was estimated using the average kWh/m²/day from locations with available data. To be conservative it was assumed both locations have 0% GreenPower.

Scope	GHG Protocol Category	Description	Activities included	Significant assumptions and uncertainties
Scope 3	Category 1	Purchased goods & services	Expenses (professional, legal and accounting services, consultancy etc) Water	New expense items introduced during the reporting period with a total value of less than AUD 100,000, representing less than 1% of total expenses, were deemed immaterial and excluded. Approximately 5% of total expenses were excluded due to insufficient data quality, including missing expense categories or unknown suppliers. The following expenses were excluded from the GHG emissions boundary: ○ Taxes (including income tax, payroll tax, and carbon tax payments) ○ Employee superannuation contributions ○ Donations ○ Workers' compensation ○ Regulatory fees and charges Where supplier-specific emissions data is available and leveraged, PEXA assumes that the emissions information provided by suppliers is complete, accurate and representative of the goods and services procured by PEXA, and that any allocation methodologies applied by suppliers reasonably reflect the emissions attributable to PEXA's purchases. Expenses capture all activity (outside of other categories) and reasonable estimates were applied. PEXA has limited visibility of general ledger expense data for subsidiaries. As a result, emissions associated with these subsidiaries cannot be directly quantified. A proportional uplift has therefore been applied to PEXA's consolidated expense data to approximate emissions for these entities. This uplift reflects their relative scale and operational footprint and is intended to ensure completeness where direct data is unavailable. Water consumption is treated as a purchased good and service given it is procured through the base building. Base building water consumption data retrieved from NABERS, where available. For West Village, water consumption data for the reporting year was unavailable, so previous year data was used. Therefore, no site-specific water consumption data was available for Masters Court and Amity Law, estimates were made.
Scope 3	Category 2	Capital goods	Computer, Mobile Phones & Peripherals	No significant assumptions or uncertainties. An emissions factor from IELab was applied against spend relating to capital goods to estimate emissions associated with the purchase of capital goods.

Scope	GHG Protocol Category	Description	Activities included	Significant assumptions and uncertainties
Scope 3	Category 3	Fuel and energy related activities	Electricity transmission and distribution losses Upstream emissions (Transport fuels, natural gas)	- Where data was unavailable it was assumed that a vehicle was of medium size using petrol. Where vehicle size was not specified, INTERMEDIATE vehicles were classified as Medium, and SUV and COMMERCIAL_VAN_OR_TRUCK vehicles were classified as Large. Where fuel type was not provided, petrol was assumed. - Transport Fuel data provided as dollar-spend has been transformed to an estimate of litres according to the Australian Institute of Petroleum's annual price data. - Transport Fuel data provided as a measure of kilometres travelled has been transformed to an estimate of litres according to assumed average consumption efficiency rates of various fuel types, according to the Australian Bureau of Statistics (2020). - For transport fuel costs provided in USD, currency conversion to AUD was performed using the nearest available annual exchange rate published by the ATO (https://www.ato.gov.au/tax-rates-and-codes/foreign-exchange-rates-annual-2025-financial-year) for the 2024–25 financial year. The USD to AUD exchange rate as at 30 June 2025 (0.6550) was applied.
Scope 3	Category 4	Upstream transportation & distribution	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A

Scope	GHG Protocol Category	Description	Activities included	Significant assumptions and uncertainties
Scope 3	Category 5	Waste generated in operations	Landfill Recycling	Actual waste data was available for Grosvenor Place, Collins Square, and West Village. Where actual data on tonnes of waste could not be provided, waste tonnes were estimated based on bin size, the estimated number of collections in a year, and the average fullness. This volume estimate was then converted to tonnes using volume to weight conversion factors from the National Greenhouse Accounts. To estimate waste usage (t) for the Masters Court and Amity Law facilities, the average waste stream intensity (t/m²/day) was calculated using invoiced data from the West Village facility. This intensity was then multiplied by the Occupied Lettable Area (m²) of this facility to estimate share of base building waste usage (t) and days occupied. To estimate waste usage (t) for the Ann Street, Easey Street and Salesforce Tower facilities, the average waste stream intensity (t/m²/day) was calculated using invoiced data from the Collins Square and Grosvenor Place facilities. This intensity was then multiplied by the Occupied Lettable Area (m²) of this facility to estimate share of base building waste usage (t) and days occupied. Where actual waste data was available, the reported waste quantities by stream were used directly. For all sites with partial-year waste data, the available months were extrapolated to estimate a full 12-month period. Where direct waste data was not available, extrapolation was based on the average daily waste generation observed in the available data period using office size. A cut-off method (100-0 method or recycled-content approach) has been applied to model recycling. By taking this approach, the impacts of waste management (including collection and recycling process) have been attributed to the second life cycle of the product being recycled. In line with this approach, zero emissions have been attributed to the recycling process.

Scope	GHG Protocol Category	Description	Activities included	Significant assumptions and uncertainties
Scope 3	Category 6	Business travel	Flights Hotels Third-party transport fuels	Transport fuels data sources include: - Fuel reimbursement records for privately owned vehicles. - Uber Sustainability Data for rental and leased vehicle travel. - PA Edit / Navan transaction data for other rental and hire vehicles. Business flight and hotel transaction data is extracted from travel log provided by travel operators. Flights recorded as round-trip bookings involving three cities are assumed to include a layover on both outbound and inbound segments. Where the source data does not clearly distinguish individual flight legs, intermediate cities have been treated as layover points for each leg of the round trip. In the absence of explicit cabin class details within the source transaction data, all air travel has been assumed to be Economy class.
Scope 3	Category 7	Employee commuting	Working from home Employee commuting	An employee survey was used to estimate PEXA's employee working from home emissions. It collected data on average WFH days per week and renewable electricity usage at home (GreenPower or solar panels). As no survey was completed for FY2026, the FY2023 survey was used. This will be reassessed in future reporting years.
Scope 3	Category 8	Upstream leased assets	Base building electricity Base building natural gas Base building synthetic greenhouse gases	Where PEXA did not have operational control, utilities were classified as "Base Building" or "Third-party" and all related emissions were reported under Scope 3, principally in Categories 8 (Upstream leased assets)
Scope 3	Category 9	Downstream transportation & distribution	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A
Scope 3	Category 10	Processing of sold products	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A

Scope	GHG Protocol Category	Description	Activities included	Significant assumptions and uncertainties
Scope 3	Category 11	Use of sold products	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A
Scope 3	Category 12	End-of-life treatment of sold products	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A
Scope 3	Category 13	Downstream leased assets	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A
Scope 3	Category 14	Franchises	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A
Scope 3	Category 15	Investments	N/A – not relevant under the GHG Protocol Corporate Value Chain (Scope 3) Standard	N/A

Emissions Factors

Residual Scope 1 and Scope 2 emissions are addressed through the use of renewable electricity instruments and carbon credits, consistent with PEXA's net zero commitment over Scope 1 and 2 (market-based) emissions. Net emissions are not presented as a consolidated measure across Scope 1, 2 and 3, as PEXA's net zero commitment currently applies to Scope 1 and Scope 2 (market-based) emissions only. PEXA's emission factor sources per activity type are summarised below:

Emission Source	Emission factor source	Scope
Synthetic GHGs	Assumed leakage rates are based on classes of unit types (depending on function and size) and the commensurate average refrigerant leakage recorded for each by the DCCEEW in the yearly National Greenhouse Accounts and in the research paper "Cold Hard Facts 4 Appendix A: Methodology – taxonomy, data and assumptions", 2024. IPCC Global Warming Potential Values (2024) & UK Government conversion factors for company reporting of greenhouse gas emissions	Scope 1
Electricity (market based)	Department of Climate Change, Energy, the Environment and Water, 'National Greenhouse Account Factors 2025' (National Greenhouse Accounts Factors: 2025 - DCCEEW) Department for Energy Security & Net Zero (DESNZ) 2026, Greenhouse gas reporting: conversion factors 2026 (Greenhouse gas reporting: conversion factors 2026)	Scope 2 (tenant controlled) Scope 3, Category 3 and Category 8 (base building)
Electricity (location based)	Department of Climate Change, Energy, the Environment and Water, 'National Greenhouse Account Factors 2025' (National Greenhouse Accounts Factors: 2025 - DCCEEW) Department for Energy Security & Net Zero (DESNZ) 2026, Greenhouse gas reporting: conversion factors 2026 (Greenhouse gas reporting: conversion factors 2026)	Scope 2 (tenant controlled) Scope 3, Category 3 and Category 8 (base building)
Supplier specific emissions factors	Supplier-specific emissions factors have been applied where audited, publicly available emissions data from a supplier allowed us to derive a dollar-based emissions factor . These factors are not provided directly by the supplier and are not specific to PEXA; they represent the supplier's average emissions intensity per dollar spent, calculated from verified organisational emissions. For AWS, a client-specific emissions factor was used because AWS provides emissions reporting tailored to PEXA's actual cloud usage. This aligns with the intent of supplier-specific factors and ensures the most accurate representation of emissions attributable to PEXA.	Scope 3, Category 1
Capital goods	Industrial Ecology Laboratory. FootprintLab Emission Factors for AASB S2	Scope 3 Category 2

Emission Source	Emission factor source	Scope
Transport Fuels	Department of Climate Change, Energy, the Environment and Water, 'National Greenhouse Account Factors 2025' (National Greenhouse Accounts Factors: 2025 - DCCEEW)	Scope 3, Category 6
Natural Gas	Department of Climate Change, Energy, the Environment and Water, 'National Greenhouse Account Factors 2025' (National Greenhouse Accounts Factors: 2025 - DCCEEW) Department for Energy Security & Net Zero (DESNZ) 2026, Greenhouse gas reporting: conversion factors 2026 (Greenhouse gas reporting: conversion factors 2026)	Scope 3, Category 8
Water supply and wastewater treatment	Department of Climate Change, Energy, the Environment and Water, 'National Greenhouse Account Factors 2025' (National Greenhouse Accounts Factors: 2025 - DCCEEW) Greenhouse gas reporting: conversion factors 2026 - GOV.UK <i>AusLCI Published Processes, V1.48, Climate change - CN</i>	Scope 3, Category 1
Waste	<i>UniversalRecyclingAustraliaYesAustralia2023</i>	Scope 3, Category 5
Employee commuting	Department for Energy Security & Net Zero (DESNZ) 2026, Greenhouse gas reporting: conversion factors (Greenhouse gas reporting: conversion factors 2025) Greenhouse gas (GHG) inventory and management plan, EPA Victoria (EPA Victoria 2021)	Scope 3, Category 7
Flights	Department for Energy Security & Net Zero (DESNZ) 2026 and Department for Environment, Food & Rural Affairs (DEFRA)	Scope 3, Category 6
Hotels	Cornell Hotel Sustainability Benchmarking Index (2024) (Hotel Sustainability Benchmarking Index 2024)	Scope 3, Category 6

