



# CARBON REDUCTION INSTITUTE

## NoCO2 Audit Report

### Fieldwork

FY2025 Annual Audit

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## Executive Summary

The Carbon Reduction Institute (CRI), through its certification and logo system, aims to assist organisations reduce their Greenhouse Gas (GHG) emissions and provide those organisations and consumers with a simple way of identifying carbon neutral and low carbon products and services.

Fieldwork is an architecture and interior design studio founded in 2013, with offices in Adelaide and Melbourne (HQ). It works in the residential housing, workplace design, education, and creative space sectors. Further, Fieldwork now provide a 'built-form advisory service'. Fieldwork commissioned a NoCO2 audit from CRI to measure their carbon footprint, through the determination of the GHG emissions that resulted from their operations over the 2025 financial year (FY2025).

This report provides the results of this audit, and delivers an understanding of the organisation's GHG inventory. Fieldwork will then be able to use this knowledge to plan future reductions of its carbon footprint, as well as determine whether they have any reporting obligations under energy and emissions reporting legislation. This report is valid within the FY2025 period, subject to Fieldwork's compliance with the terms and conditions outlined by CRI.

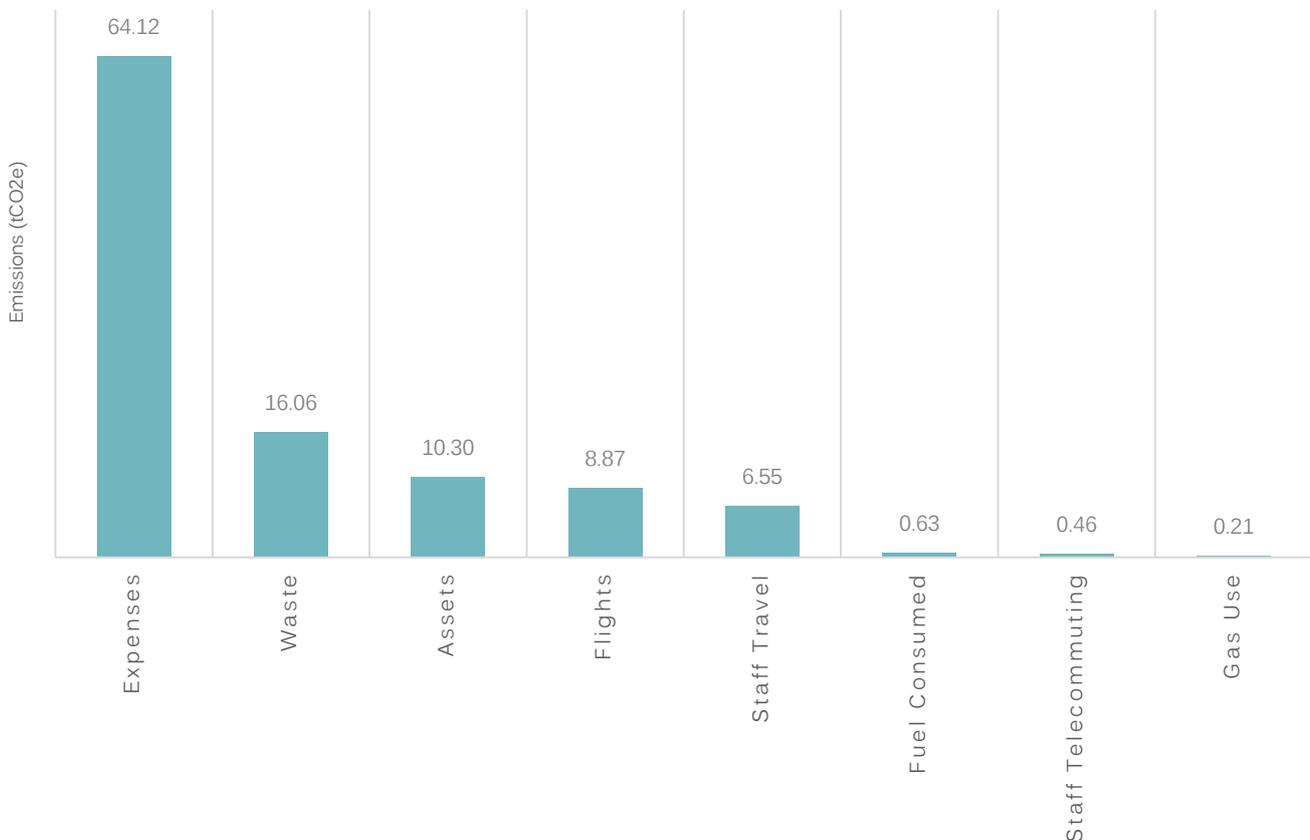
CRI's NoCO2 audit follows the standards outlined by the World Business Council for Sustainable Development's Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (1), in addition to the international standard ISO 14064.1 (2).

The emissions from Fieldwork's operations were calculated through the application of numerous published life cycle emission factors along with the use of multi-regional input-output tables (3) derived figures. Each emissions factor is scaled to a level of consumption for its impact area, for example a kilowatt-hour of electricity or a litre of fuel.

It has been determined that the total GHG emissions from Fieldwork's relevant operations and activities, within the boundaries of the NoCO2 program, were **107.54 tonnes of CO2e** (tCO2e) over the FY2025 period.

A breakdown of Fieldwork's emissions by source is summarised in the chart immediately below.

Figure 1: Breakdown of Fieldwork's GHG Emissions, FY2025

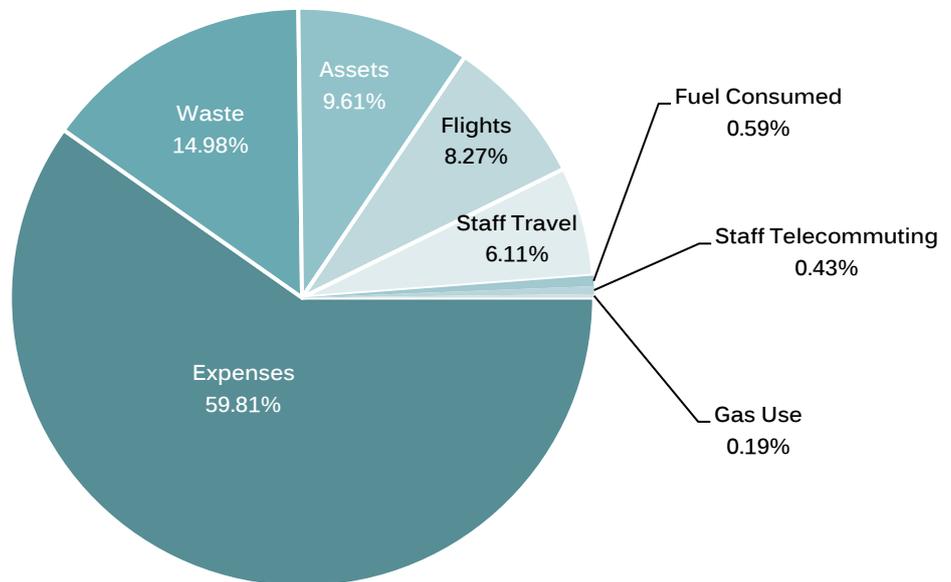


**Table 1: Sources of Fieldwork's emissions (NoCO2 Boundaries)**

Scope	Emission Source	Emissions (tCO2e/year)	
Scope 1	Fuel Consumed	0.50	
	Gas Use	0.19	
	Refrigerants	0.00	
Scope 2	Electricity	0.00	
Scope 3	Supply of Electricity	0.00	
	Supply of Gas	0.02	
	Staff Travel	6.55	
	Supply of Fuel	0.13	
	Assets	10.30	
	Expenses	64.12	
	Cost Of Sales	0.00	
	Flights	8.87	
	Waste	16.06	
	Staff Telecommuting	0.46	
	<b>Total Footprint:</b>		<b>107.20</b>
	Carbon Neutral Expenses		0.28
	Flight Offsets		1.33
<b>Total FY2025 Offset Requirement:</b>		<b>105.59</b>	

The table above encapsulates Fieldwork's total carbon footprint as per Figure 1 on page 2 before accounting for Carbon Neutral Expenses and offsets purchased through third parties. These results are subsequently summarized in Figure 2 below where it should be highlighted that Carbon Neutral Expenses account for a total of 1.61 tCO2e and 1.51% of Fieldwork's footprint.

**Figure 2: Emission Sources for Fieldwork, FY2025**



Fieldwork's FY2025 net carbon footprint for certification purposes under CRI's NoCO2 Program is **105.59 tCO2e**.

Full details of the terms and conditions of certification will be forwarded separate to this audit report.

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## Glossary

Term	Description
<b>CO2-e</b>	CO2 equivalent. This unit reflects the impact of the emission of all greenhouse gases, including CO2 (carbon dioxide), CH4 (Methane), N2O (Nitrous Oxide), Sulphur Hexafluoride (SF <sub>6</sub> ) as well as fluorocarbons PFCs and HCFCs and expresses their varying global warming impacts in terms of a weighted CO2 equivalent.
<b>EF</b>	Emissions Factor. The amount of CO2-e emitted (in kg or tonnes) per unit of according factor.
<b>GHG</b>	Greenhouse Gases (methane, CO2, N2O, etc.). Gases that contribute towards global warming.
<b>p.km</b>	Person kilometres. A value expressing the total distance travelled by multiple individuals (i.e. one individual travelling 50km plus one individual travelling 60km is 110 p.km).
<b>RFI</b>	Radiative Forcing Index. A factor that references the global warming multiplier effect of releasing GHGs in the upper atmosphere as opposed to ground level. This is relevant to commercial flights. Approximately equal to 1.9 (4).
<b>FY2025</b>	Financial year of 2025 commencing July 2024, ending June 2025.
<b>Uplift Factor</b>	Uplift Factor. This value is an inflating factor (1.09 or, in other words, an addition of 9%) (5) that accounts for uncertainties associated with air travel such as indirect paths, delays and varying weather conditions.

# 1. Introduction

The Carbon Reduction Institute (CRI), through its NoCO2 certification program, aims to help businesses reduce their greenhouse gas (GHG) emissions and demonstrate their pro-active approach toward the threats posed by climate change. This program allows businesses to position themselves within industry and community as leaders in the fight against climate change and become part of the growing 'low carbon economy'.

As part of Fieldwork's commitment to increase the sustainability of its business practices, it is having its overall greenhouse gas impact assessed by CRI. This audit will enable Fieldwork to identify areas where emissions are greatest and calculate the carbon offset requirement that Fieldwork must fulfil in order to achieve NoCO2 certification.

## 1.1. Operational Emissions

In order for Fieldwork to negate the impact of its greenhouse gas emissions, it must first quantify them. CRI does this by conducting an emissions assessment and then applying the methodologies outlined within the World Business Council for Sustainable Development's (WBCSD) Greenhouse Gas Accounting Protocol. (6)

### 1.1.1. GHG Protocol

The protocol contains universally recognised accounting methods and boundaries that can be applied to different levels, sizes and types of organisations when creating their GHG inventory. This includes multinational organisations, energy intensive primary industry, as well as small to medium enterprises (SME). Boundaries are important when compiling a GHG inventory, as they give organisations consistency and scope when accounting for their emissions.

## 1.2. Emissions Boundaries

There are two ‘types’ of boundaries that need to be set when compiling a GHG inventory; an organisational boundary and an operational boundary. Organisational boundaries allow a business to distinguish between GHG emitting activities that are attributable to their organisation, and those that are not. Operational boundaries allow an organisation to define the emissions that they own or control and categorise them into different scopes (as either direct or indirect). Dividing emissions up into different scopes allows an organisation to determine opportunities for emissions reduction, as well as knowing where their emissions are occurring along the value chain.

### 1.2.1. Organisational boundaries

When setting organisational boundaries, CRI applies a financial control rationale, which states that businesses account for emissions generated from activities over which they have financial control, and derive the majority of financial benefits and/or risks as a result of these activities (6). CRI uses this rationale as we believe that the consumer (in this case Fieldwork) is responsible for the products and services that they consume, and that the purchase is an endorsement of the conditions under, and methods used to produce the goods and services consumed. This rationale is both comprehensive and simple; if you bought it, then the emissions produced and embodied within it are your responsibility. This straightforward demarcation will ensure the best outcome for Fieldwork, and other certified businesses as consumers will have confidence in the authenticity of organisations certified with CRI.

### 1.2.2. Operational Boundaries

The main function of operational boundaries is to create different scopes for organisations to separate and define the emissions produced from their operations. The three scopes are described in detail below.

- **Scope 1: Direct GHG emissions** - Emissions that occur from sources that are owned or controlled by the company, for example, emissions from combustion in owned or controlled boilers, furnaces and vehicles. (6)
- **Scope 2: Electricity indirect GHG emissions** - Emissions from the generation of purchased electricity consumed by the company. (6)
- **Scope 3: Other indirect GHG emissions** – Emissions that are a consequence of the activities of the company, but occur from sources not owned or controlled by the company. These include emissions from waste, the extraction and production of purchased materials; transportation of purchased fuels and transportation of employees to and from work. (6)

The GHG protocol describes scopes 1 and 2 as mandatory reporting categories, and scope 3 as a voluntary reporting category. Under CRI’s NoCO2 certification program, it is mandatory for organisations to include scope 3 emissions. This is due to the large amount of embodied emissions associated with the sale, delivery and purchase of products and services of a company. “Embodied emissions” refer to the emissions generated in the manufacture and distribution of a product. All products require energy in production and distribution. This energy is most commonly provided through the use of fossil fuels, which have a greenhouse emissions impact. Embodied emissions are included due to the products and services that Fieldwork has bought and used. See section 2.3 for an in-depth description of scope 3 emissions.

## 2. Fieldwork's GHG Emissions Inventory

### 2.1. Scope 1 Emissions

#### 2.1.1. Fuel Use

Fuel purchased as a company expense, for combustion in vehicles and onsite is classed as a Scope 1 emission source. Fuel also incurs a Scope 3 emission impact from the fuel's extraction, processing and transportation prior to use.

The emissions generated due to fuel use were based on fuel purchase details supplied by Fieldwork and calculated using emission factors outlined in the Department of Climate Change's National Greenhouse Account Factors (7) Equation 1 illustrates this method.

#### Equation 1: Fuel Combustion Emissions Formula

$$\text{Fuel Emissions} = \text{Fuel Quantity} \left( \frac{\text{Litres}}{\text{Year}} \right) \times EF \left( \frac{\text{tCO}_2\text{e}}{\text{L}} \right)$$

Table 2 shows a breakdown of the emissions incurred.

Table 2: Emissions from Fuel Combustion

Fuel Type	Purpose	Litres of fuel Per Year	CO2 EF (kgCO2e /Litre)	CH4 EF (kgCO2e /Litre)	N2O EF (kgCO2e /Litre)	Total Scope 1 Emissions (tCO2e)	Scope 3 EF (kgCO2e /Litre)	Total Scope 3 Emissions (tCO2e)	Total Emissions (tCO2e)
Petrol	Transportation	216.42	2.31	0.01	0.01	0.50	0.59	0.13	0.63
Totals:		216.42				0.50		0.13	0.63

#### 2.1.2. Gas Use

Data regarding the amount of gas used was converted into an equivalent number of gigajoules (GJ) and appropriate emissions factors were applied. This method allowed resultant scope 1 and scope 3 emissions from gas use to be calculated, as shown in Table 3.

Table 3: Summary of Emissions from Gas Use

Address	State	Gas Use (GJ)	Scope 1 EF (kgCO2e/GJ)	Total Scope 1 Emissions (tCO2e)	Scope 3 EF (kgCO2 /GJ)	Total Scope 3 Emissions (tCO2e)	Total Emissions (tCO2e)
144-152 Langridge St COLLINGWOOD	VIC	3.76	51.53	0.19	4.00	0.02	0.21
Totals		3.76		0.19		0.02	0.21

#### 2.1.3. Refrigerants

It was indicated to CRI that over the reporting period Fieldwork did not operate any significant commercial or industrial refrigeration equipment, and thus no emissions have been attributed to this sub scope.

## 2.2. Scope 2 Emissions

### 2.2.1. Electricity Use (Scope 2 & 3)

Frameworks and data sets exist both within Australia and internationally that enable calculations of emissions from electricity, which follow the formulae below.

#### Equation 2: Emissions from Electricity Use (Scope 2 & 3)

$$\text{Electricity Emissions (Scope 2)} = (\text{kWh Total} - \text{kWh Renewable}) \times \text{Residual Mix Factor Scope 2 EF} \left( \frac{\text{kgCO}_2\text{e}}{\text{kWh}} \right)$$

$$\text{Electricity Emissions (Scope 3)} = (\text{kWh Total} - \text{kWh Renewable}) \times \text{Residual Mix Factor Scope 3 EF} \left( \frac{\text{kgCO}_2\text{e}}{\text{kWh}} \right)$$

The Department of Climate Change's National Greenhouse Accounts Factors detail the emission factors for electricity used in each electricity market (8). These values are shown in Table 21 (Appendix D. Electricity). In determining the total amount of electricity that was backed by renewable energy certificates (RECs) CRI considered whether the purchased electricity was sourced via the Green Power scheme, and for grid electricity the amount of RECs embodied within the purchased electricity due to the forced surrender of RECs by retailers due to the Renewable Energy Target (RET) Renewable Power Percentage (RPP) of 17.91% for the reporting period (9).

The following table shows a summary of the accounting implemented by CRI and resulting emissions as calculated using the described method. A more comprehensive breakdown is available in Appendix D. Electricity.

**Table 4: Summary of Emissions from Electricity Use**

Address	State	Electricity Usage (kWh)	Scope 2 kgCO <sub>2</sub> e/kWh	Scope 2 Emissions tCO <sub>2</sub> e	Scope 3 kgCO <sub>2</sub> e/kWh	Scope 3 Emissions tCO <sub>2</sub> e	Total Emissions tCO <sub>2</sub> e
144-152 Langridge St COLLINGWOOD	VIC	33,893.83	0.81	0.00	0.11	0.00	0.00
	<b>Total:</b>	<b>33,986.94</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

### 2.3. Scope 3 Emissions

Scope 3 emissions are defined as indirect emissions that occur from sources offsite. Scope 3 emission sources are assessed through the application of life-cycle emissions coefficients in the case of cost of sales, expenses, assets, waste, flights and staff travel.

The emissions impact and calculations behind scope 3 sources are depicted in the following sections, with the exclusion of scope 3 impacts from fuel use and electricity, addressed in sections 2.1.1 and 2.2.1.

Scope 3 emissions from cost of sales, expenses and assets were calculated using Input-Output tables (10) which equate dollar values spent, within particular industries in Australia, to GHG emissions. More information on this particular method is available in Cost of Sales, Expenses & Assets.

#### 2.3.1. Cost of Sales

Due to the nature of Fieldwork’s business, no cost of sales were incurred over the reporting period, and thus no emissions are attributed to this sub scope.

#### 2.3.2. Expenses

Using the profit and loss statements supplied, the embodied emissions from Fieldwork’s expenses were calculated. The following tables and figures show a summary of the type of expense items that generated the most emissions.

**Table 5: Summary of Embodied Emissions from Expenses, (by General Type)<sup>1</sup>**

Type of Expense	Amount Spent (\$)	tCO2e/year
General	\$6,693,106.17	46.71
Depreciation - Furniture and Fittings	\$36,000.84	0.00
Travel - National	\$20,803.55	3.94
Travel - International	\$28,868.37	2.03
Repairs and Maintenance	\$23,967.87	7.96
Cleaning & Waste Collection	\$38,886.45	3.49
<b>Totals:</b>	<b>\$6,841,633.25</b>	<b>64.12</b>

**Figure 3: Summary of Embodied Emissions from Expenses (by General Type)**



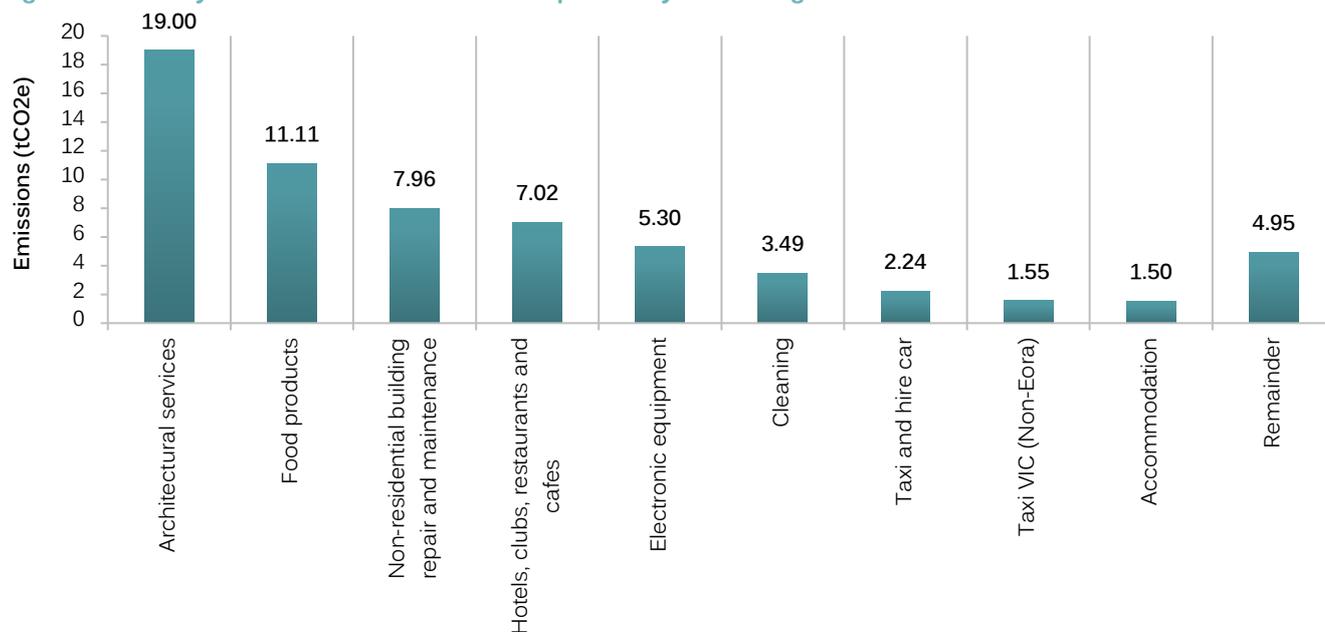
**Table 6: Summary of Embodied Emissions from Expenses (by MRIO Categories)**

Category	Expense (\$AUD)	Emissions (tCO2e)
Architectural services	\$1,867,250.04	19.00
Food products	\$29,261.10	11.11
Non-residential building repair and maintenance	\$23,967.87	7.96
Hotels, clubs, restaurants and cafes	\$48,659.74	7.02
Electronic equipment	\$17,189.66	5.30

<sup>1</sup> The total monetary sum in Table 5 differs from that in Table 6 as categories with zero emissions are excluded.

Category	Expense (\$AUD)	Emissions (tCO2e)
Cleaning	\$38,150.55	3.49
Taxi and hire car	\$2,282.32	2.24
Taxi VIC (Non-Eora)	\$9,543.07	1.55
Accommodation	\$12,805.12	1.50
Advertising services	\$119,376.23	0.83
Insurance	\$120,299.52	0.76
Printing and stationery	\$5,531.21	0.64
Technical services	\$64,049.00	0.48
Fruit	\$4,668.51	0.34
Computer and technical services	\$53,512.34	0.33
Parking services	\$46,481.51	0.29
Accounting services	\$33,000.00	0.21
Business services	\$22,569.23	0.17
Sport and recreation services (incl horse and dog racing, sports grounds, services)	\$700.00	0.13
Water supply; sewerage and drainage services	\$932.56	0.13
Legal services	\$20,250.21	0.11
Domestic telecommunication services	\$15,533.64	0.10
Banking	\$30,364.29	0.08
Education	\$15,881.63	0.06
Travel and tourist agency services	\$8,546.27	0.06
Employment placement	\$14,365.80	0.05
Railway passenger transport services	\$166.98	0.04
Postal services	\$502.71	0.03
Books, maps, magazines	\$1,367.01	0.03
Taxi QLD (Non-Eora)	\$216.50	0.02
Bus and tramway	\$12.33	0.01
Taxi SA (Non-Eora)	\$89.00	0.01
State government	\$321.00	0.00
<b>Totals:</b>	<b>\$ 2,627,846.95</b>	<b>64.12</b>

Figure 4: Summary of Embodied Emissions from Expenses (by MRIO Categories)



### 2.3.3. Carbon Neutral Expenses

Fieldwork indicated that some of their expenses and/or purchased items and services were certified as Carbon Neutral under CRI's certification program or other valid certification system. As a result, the associated emissions from these items, as depicted below, have been reduced from Fieldwork's total offset requirement as highlighted in Table 1 (Executive Summary).

**Table 7: Carbon Neutral Expense Offsets**

Type of CNE	Amount Spent (\$)	tCO2e/year
Australian Institute of Architects	\$12,824.77	0.13
TAL Insurance	\$24,403.52	0.15
Energy Locals	\$9,423.81	-
<b>Totals:</b>	<b>\$ 46,652.10</b>	<b>0.28</b>

### 2.3.4. Assets

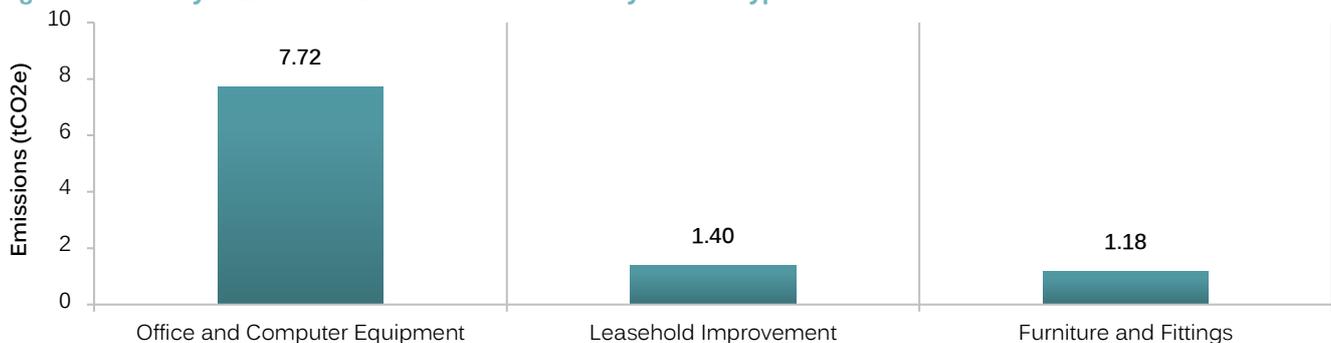
CRI used Fieldwork's depreciation schedule to calculate the embodied emissions attributed to current assets. When accounting for embodied emissions of assets, CRI scales the impact of an asset over the period in which it is depreciated for tax purposes. An asset depreciating at 50% per year, with total embodied emissions of 10 tCO2e, will register as 5 tCO2e each year of its two-year depreciable lifetime. This method ensures Fieldwork can update its emissions inventory with its tax reports. Written off assets are thus excluded from the assessment.

The tables below show a summary of the types of assets and their attributed emissions. The full breakdown of the calculations performed can be found in Cost of Sales, Expenses & Assets.

**Table 8: Summary of Embodied Emissions from Assets (by General Type)**

Type of Assets	Value Depreciated (\$)	tCO2e/year
Furniture and Fittings	\$3,344.96	1.18
Office and Computer Equipment	\$25,095.28	7.72
Leasehold Improvement	\$7,234.72	1.40
<b>Totals:</b>	<b>\$35,674.97</b>	<b>10.30</b>

**Figure 5: Summary of Embodied Emissions from Assets (by General Type)**

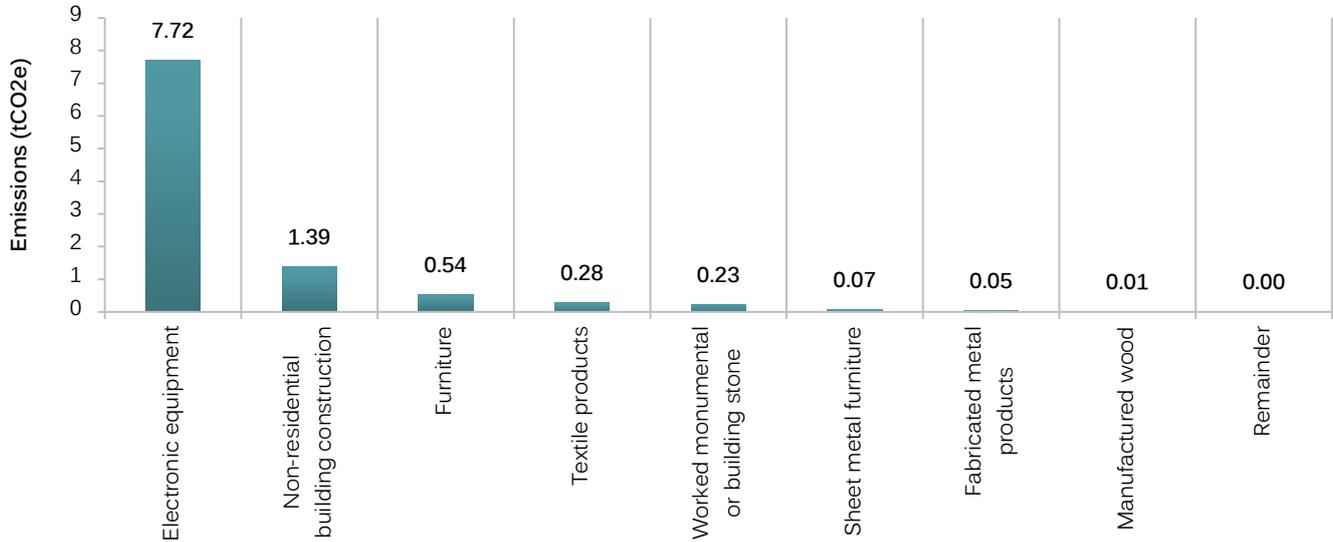


**Table 9: Summary of Embodied Emissions from Assets (by MRIO Categories)**

Category	Depreciated Value (\$AUD)	Emissions (tCO2e)
Electronic equipment	\$25,013.62	7.72
Non-residential building construction	\$7,024.44	1.39
Furniture	\$1,619.37	0.54
Textile products	\$530.40	0.28
Worked monumental or building stone	\$699.80	0.23
Sheet metal furniture	\$260.75	0.07
Fabricated metal products	\$128.12	0.05
Manufactured wood	\$69.90	0.01
Plastic products	\$24.59	0.00

Category	Depreciated Value (\$AUD)	Emissions (tCO2e)
Local government	\$181.54	0.00
Technical services	\$2.50	0.00
<b>Totals:</b>	<b>\$ 35,555.01</b>	<b>10.30</b>

Figure 6: Summary of Embodied Emissions from Assets (by MRIO Categories)



### 2.3.5. Waste

Fieldwork provided information to CRI estimating its waste generated. The Department of the Environment and Energy’s National Greenhouse Accounts provide factors for emissions generated per tonne of various waste types, along with conversion factors between mass and volume for different waste streams (7). These factors can be used to account for the emissions embodied in Fieldwork’s waste generation using the method illustrated in Equation 3 and Table 11 below.

Equation 3: Emissions from Waste

$$Waste\ Emissions = \frac{Waste\ Volume}{year} \times Waste\ Conversion\ Factor(m^3 \rightarrow tonnes) \times EF \left( \frac{kgCO_2e}{tonne} \right)$$

The following waste conversion factors were used to convert data provided in volume (m3) to weight (tonnes):

Table 10: Waste Conversion Factors (Volume To Weight)

Waste Type	Volume to Weight (t/m3)	Reference
Co-mingled	0.33	NGA (2024), Table 15

Table 11: Emissions from Waste (7)

Volume of Waste /Yr (m3)	Waste Type	Recycled Portion (%)	Conversion Factor (m3 to tonnes)	Tonnes Recycled	Tonnes Landfilled	Waste Type	tCO2e /tonne waste	tCO2e
37.44	Co-mingled	0%	0.330	0.00	12.36	Commercial &	1.30	16.06
18.72		100%	0.330	6.18	0.00	Industrial Waste	1.30	0.00
56.16				6.18	12.36			16.06

### 2.3.6. Staff Air Travel (Flights)

The emissions from flights taken by Fieldwork were calculated employing the distance between airports, the emissions factor associated with passenger flights, the RF Index factor and the Greater Circle Flight factor. This method is illustrated in Equation 4.

**Equation 4: Emissions from Air Travel**

$$\text{Flight Emissions} = \text{Distance (km)} \times \text{RFI Factor} \times \text{GCF Factor} \times \text{EF} \left( \frac{\text{kgCO}_2\text{e}}{\text{km}} \right)$$

Emission factors for air travel are sourced from the UK Department for Environment, Food and Rural Affairs' (11) data for air passenger emission factors per passenger kilometre, and are scaled for domestic flights, short haul flights and long haul flights. Such values are shown in Table 30 (Staff Air Travel).

Table 12 shows the recorded flights taken for work related affairs by individuals from Fieldwork and the respective calculated emissions for each flight.

**Table 12: Staff flights by Fieldwork**

Flight	Origin	Dest. 1	Return (Y/N)	# of Passengers	tCO <sub>2</sub> e from One-way Trip to Dest. 1	Total tCO <sub>2</sub> e	Total Flight Distance (pkm)	Third Party Offset (tCO <sub>2</sub> e)	
1	Adelaide	Melbourne	N	1	0.15	0.15	641.66	0.00	
2	Melbourne	Adelaide	N	1	0.15	0.15	641.66	0.09	
3	Melbourne	Sydney	Y	1	0.16	0.32	1,410.79	0.19	
4	Adelaide	Melbourne	Y	1	0.15	0.29	1,283.32	0.17	
5	Melbourne	Adelaide	Y	1	0.15	0.29	1,283.32	0.17	
6	Melbourne	Adelaide	Y	1	0.15	0.29	1,283.32	0.17	
7	Adelaide	Melbourne	Y	1	0.15	0.29	1,283.32	0.00	
8	Melbourne	Brisbane	Y	1	0.18	0.35	2,761.74	0.00	
9	Adelaide	Melbourne	Y	1	0.15	0.29	1,283.32	0.00	
10	Adelaide	Melbourne	N	1	0.15	0.15	641.66	0.09	
11	Melbourne	Adelaide	N	1	0.15	0.15	641.66	0.00	
12	Adelaide	Melbourne	Y	1	0.15	0.29	1,283.32	0.17	
13	Barcelona (Spain)	Copenhagen	N	2	0.23	0.45	3,537.15	0.27	
14	Paris	Melbourne	N	2	2.56	5.12	33,530.95	0.00	
15	Copenhagen	Paris	N	1	0.13	0.13	1,012.45	0.00	
16	Copenhagen	Paris	N	1	0.13	0.13	1,012.45	0.00	
				# of Flights:	18	Total tCO <sub>2</sub> e:	8.87	53,532.10	1.33

**2.3.7. Staff Ground Travel**

Staff travel includes emissions from private road travel that takes place due to Fieldwork's operations, this includes commuting to work and any work-related travel. GHG emissions resulting from the use of public transport by Fieldwork's staff are not attributed to Fieldwork, as the emissions created from its utilisation of public transport cannot be affected by Fieldwork's actions through policy, technology or through direct authority.

The formulae and methods used for calculating the emissions impact for small, medium and large cars are similar. Varying parameters are fuel type, fuel consumption, vehicle type and kilometres travelled. Calculations take into account any additional passengers in each carpool. Staff travel information from Fieldwork is collected and figures for fuel use per kilometre (12) make calculations of emissions per kilometre possible. These figures were then increased by a factor of 15% to more accurately represent real world fuel uses (11) and are shown in Table 27 (Staff Ground Travel).

To obtain the final emission quantity for each employee's commuting, Scope 1 and Scope 3 emission factors for transport fuel combustion were used. Emission factors for the relevant fuel types used by Fieldwork are available in Table 28 (Staff Ground Travel).

Emissions from ground travel are calculated using information provided by Fieldwork's office staff and/or correspondents. A total of 26 staff answered a survey regarding their average number of kilometres travelled and their individual transport

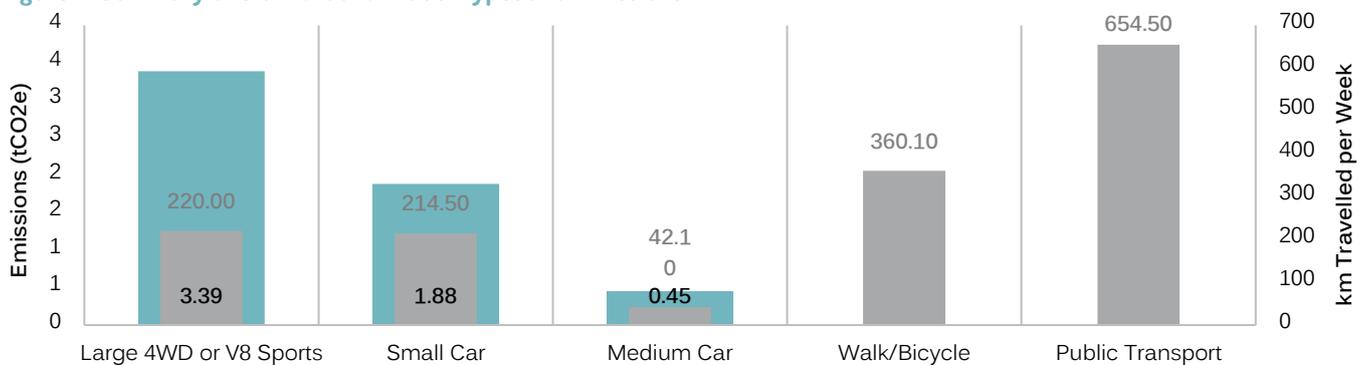
methods and Fieldwork has indicated that a total of 29.8 Full-Time Equivalent (FTE) staff are employed. Where private vehicles were used, type of car and type of fuel used were also considered.

Summarized results for each relevant vehicle type are shown in Table 13 and the full log of received data and calculations available in Staff Ground Travel.

**Table 13: Emissions from Staff Ground Travel by Vehicle Type (Summary)**

Vehicle Type	Quantity	Total km /Week	Total tCO2e /Year
Large 4WD or V8 Sports	1	220.00	3.39
Small Car	6	214.50	1.88
Medium Car	3	42.10	0.45
Walk/Bicycle	22	360.10	0.00
Public Transport	14	654.50	0.00
Subtotal:			5.73
Total (Adjusted for FTE Staff):			6.55

**Figure 7: Summary of Staff Ground Travel Types and Emissions**



### 2.3.8. Staff Telecommuting

While working remotely Fieldwork employees consume electricity via the operation of their personal electronic devices and use of lighting. Recent trends in staff telecommuting habits would lead to significant amounts of leakage in Fieldwork's GHG inventory were these emissions not accounted for. This includes electricity use from contingent staff and employees. As such, CRI has estimated these emissions through the use of conservative assumptions on the types of electronic equipment that would be in use in conjunction with estimates of the total number of hours worked from home by Fieldwork employees per location. Staff telecommuting electricity usage was estimated using the following equation.

**Equation 5: Electricity Usage from Telecommuting**

$$\text{Telecommuting Electricity (kWh)} = \frac{\sum \text{Remote Work Days}}{\sum \text{All Work Days}} \times \text{Annual Operation Hours} \times \text{Total Appliance Power (kW)}$$

The emissions arising from this electricity usage were calculated using the same method outlined in section 2.2.1. The following table shows a summary of the accounting implemented by CRI and resulting emissions as calculated using the described method. The appliances assumed to be used for staff telecommuting and the respective power outputs can be found in Appendix H. Staff Telecommuting.

**Table 14: Emissions from Staff Telecommuting by State**

Number of FTE Staff	Annual Hours	Power (kW)	Electricity Use (kWh)	Residual Electricity (kWh)	Scope 2 kgCO2e/kWh	Scope 2 Emissions tCO2e	Scope 3 kgCO2e/kWh	Scope 3 Emissions tCO2e	Total Emissions tCO2e
29.75	5,767.03	0.106	611.30	501.82	0.81	0.41	0.11	0.06	0.46

Number of FTE Staff	Annual Hours	Power (kW)	Electricity Use (kWh)	Residual Electricity (kWh)	Scope 2 kgCO2e/kWh	Scope 2 Emissions tCO2e	Scope 3 kgCO2e/kWh	Scope 3 Emissions tCO2e	Total Emissions tCO2e
29.75	5,767.03		611.30						0.46

### 3. Emissions Analysis

This audit found that Fieldwork's total emissions footprint in FY2025 was 107.54 tCO<sub>2</sub>e and that the majority of these emissions were the result of Expenses (60%), followed by Waste (15%) and Assets (10%).

The measure to which a company relies on a carbon-intensive economy can be deduced by looking at the average intensity of emissions per dollar spent and per full-time-equivalent employee. These two indicators have been calculated for Fieldwork as shown below:

**Table 15: Carbon Intensity Indicators for Fieldwork, (FY2025)**

Indicator	Value
Emissions per dollar spent (kgCO <sub>2</sub> e /\$AUD) <sup>2</sup>	0.02
Emissions per FTE employee (tCO <sub>2</sub> e /FTE)	3.61

Emissions from **fuel use**(0.63 tonnes of CO<sub>2</sub>e) were a negligible source of GHG emissions in the context of Fieldwork's total emissions. The entirety of fuel-based emissions, resulted from the combustion of Petrol with a combined (scope 1 & 3) emissions intensity of 2.91 kgCO<sub>2</sub>e/L.

The **combustion of gas** generated 0.21 tCO<sub>2</sub>-e (a negligible emissions source), resulting from a total gas consumption of 3,761.89 MJ.

**Electricity use** produced 0.00 tCO<sub>2</sub>-e over FY2025. These emissions were resultant from a total electricity consumption of 33,986.94 kWh which compares to 31,965.90 kWh in FY2024.

Emissions from **expenses** were attributed 64.12 tCO<sub>2</sub>-e in FY2025. The most emissions-intensive expense item recorded for the given audit period was Project disbursement expense, with an expense of \$1,803,492.83 being attributed 18.35 tCO<sub>2</sub>-e.

Emissions from the depreciation of **assets** were attributed 10.30 tCO<sub>2</sub>-e in FY2025. The most emissions-intensive asset item recorded for FY2025 was Stone Design Group - Branco Carrara - Stone Fabrication & Install, with a depreciated value of \$579.57 being attributed 0.19 tCO<sub>2</sub>-e.

Emissions attributed to **waste** contributed 16.06 tCO<sub>2</sub>-e to FY2025's carbon footprint (a moderate source) stemming from the 12.36 tonnes of waste that were sent to landfill (6.18 tonnes were recycled). CRI recommends referring to services like those offered in [www.cleanup.org.au](http://www.cleanup.org.au) for the disposal and recycling of waste types.

**Staff travel:** A new staff travel survey was conducted for FY2025, the results of which have been presented in Table 35. An effective 26 full-time equivalent staff were surveyed from a total of 29.8 full-time-equivalent employed. Ultimately, emissions from staff travel increased from 4.95 tCO<sub>2</sub>-e in FY2024 to 6.55 tCO<sub>2</sub>-e in FY2025, a small contribution towards Fieldwork's entire carbon footprint.

Work related **flights** generated 8.87 tCO<sub>2</sub>-e in FY2025, from the 18 flights that were recorded to have been taken by Fieldwork's staff. These covered a total of 53,532.10 individual person kilometres and generated emissions equivalent to the combustion of 19 barrels of oil.

**Staff Telecommuting** produced 0.46 tCO<sub>2</sub>-e over FY2025. These emissions were resultant from a total electricity consumption of 611.30 kWh.

<sup>2</sup> Emissions per dollar spent were calculated by dividing the total carbon footprint from expenses (64.12 tCO<sub>2</sub>e) by the monetary sum of all valid expense entries (i.e. excluding entries marked as 'N/A').

### 3.10. Comparison with Previous Years

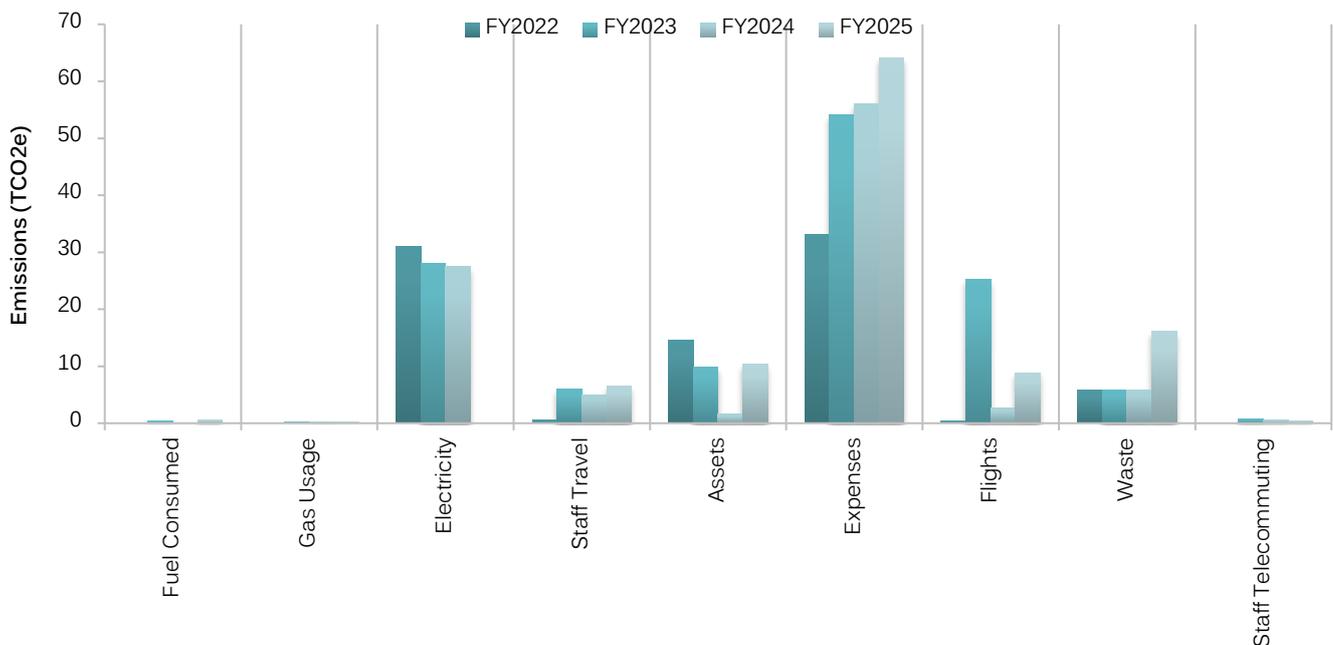
This audit found that Fieldwork's total emissions footprint has remained relatively the same, going from 99.62 tCO<sub>2</sub>-e in FY2024, to 107.20 tCO<sub>2</sub>-e in FY2025.

The most significant change that has occurred during FY2025 is the decrease of emissions attributed to Electricity, as these changed from 27.49 tCO<sub>2</sub>-e in FY2024 to 0.00 tCO<sub>2</sub>-e in FY2025. The second largest change in emissions was an increase in those attributed to Waste.

**Table 16: Sources of Fieldwork's emissions for Audited Periods (NoCO<sub>2</sub> Boundaries)**

Scope	Emission Source	FY2022	FY2023	FY2024	FY2025	% Difference From Initial Audit	% Difference From Previous Audit
Scope 1 & 3	Fuel Consumed	0.00	0.35	0.13	0.63	-	382%
	Gas Usage	0.08	0.21	0.23	0.21	156%	-9%
	Refrigerants	0.00	0.00	0.00	0.00	-	-
Scope 2 & 3	Electricity	30.94	28.09	27.49	0.00	-100%	-100%
Scope 3	Staff Travel	0.54	6.02	4.95	6.55	1103%	32%
	Assets	14.61	9.78	1.57	10.30	-29%	554%
	Expenses	33.21	54.14	56.11	64.12	93%	14%
	Cost of Sales	0.00	0.00	0.00	0.00	-	-
	Flights	0.34	25.21	2.67	8.87	2536%	231%
	Waste	5.84	5.84	5.84	16.06	175%	175%
	Staff Telecommuting	0.00	0.78	0.62	0.46	-	-25%
<b>Gross Total</b>		<b>85.56</b>	<b>130.43</b>	<b>99.62</b>	<b>107.20</b>	<b>25%</b>	<b>8%</b>
<b>Carbon Deductions</b>		<b>31.01</b>	<b>28.39</b>	<b>26.93</b>	<b>1.61</b>	<b>-0.95</b>	<b>-94%</b>
<b>Net Total</b>		<b>54.55</b>	<b>102.04</b>	<b>72.70</b>	<b>105.59</b>	<b>94%</b>	<b>45%</b>

**Figure 8: Comparison of Emissions for Current and Previous Audit Periods**



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