

# Environmental Action and Emissions Management Plan 2026-2028

DRAFT FOR MANAGEMENT APPROVAL

| Document field      | Detail                                                                              |
|---------------------|-------------------------------------------------------------------------------------|
| Organisation        | UNILINK Education                                                                   |
| Version             | 1.0 draft                                                                           |
| Plan period         | Approval date to 30 June 2028                                                       |
| Plan owner          | Director                                                                            |
| Baseline period     | FY2026/27 (1 July 2026 to 30 June 2027)                                             |
| Approval date       | Pending management approval                                                         |
| Review cycle        | Quarterly implementation check; annual management review                            |
| Proposed public URL | <a href="https://unilink.co/sustainability/">https://unilink.co/sustainability/</a> |

DRAFT FOR MANAGEMENT APPROVAL - This plan is not yet in force. Dates begin from the policy effective date unless a fixed reporting period is stated.

## 1. Purpose and current position

This plan translates the Environmental Sustainability Policy into practical actions for a digitally delivered education-services business operating from Sydney and Xiamen and serving clients nationally in China and internationally online.

At the date of this draft:

- UNILINK has prepared an Environmental Sustainability Policy for approval but it is not yet in force.
- UNILINK has not completed an annual greenhouse gas inventory.
- UNILINK has not adopted a quantitative emissions-reduction target.
- UNILINK does not hold third-party environmental or climate certification.
- UNILINK intends to establish a proportionate FY2026/27 baseline and consider targets after management reviews the data.

This plan prioritises reliable governance and data before making public reduction claims. Immediate operational improvements can proceed while the baseline is being developed.

## 2. Operational boundary

The initial plan covers operations carried on by:

- UNILINK EDUCATION PTY. LTD. (ABN 50 152 187 650), including the Sydney office at 16/650 George Street, Sydney NSW 2000.
- 盘否教育科技 (北京) 有限公司 / UNILINK Education Technology (Beijing) Co., Ltd. (USCC 91110105MA01M1Y31U), including the operating office at 1401, East Tower, Powerlong One, No. 1585 Lvling Road, Siming District, Xiamen, Fujian 361000, P.R. China.
- Remote work, digital service delivery, purchased cloud and AI services, business travel and material procurement controlled by the covered entities.

The organisational boundary will be confirmed during baseline preparation. Any excluded operation or unavailable category will be disclosed with the reason and, where practical, an improvement action.

## 3. Objectives

1. Approve a truthful and proportionate policy and assign clear accountability.
2. Build an auditable source register for material environmental activity data.
3. Establish an initial FY2026/27 operational greenhouse gas baseline.
4. Implement practical energy, travel, technology, procurement and waste improvements.
5. Assess data quality and material emission sources before adopting quantitative targets.
6. Communicate progress and limitations accurately to institutional partners and the public.

## 4. Action programme

| ID | Action                                                         | Measure and evidence                                                            | Proposed owner | Timing                              | Status      |
|----|----------------------------------------------------------------|---------------------------------------------------------------------------------|----------------|-------------------------------------|-------------|
| G1 | Approve the Environmental Sustainability Policy and this plan. | Approved documents with version, approval date, effective date and review date. | Director       | Before public release               | Draft       |
| G2 | Appoint operational data leads for Sydney and China.           | Named owners recorded in the internal action tracker.                           | Director       | Within 10 business days of approval | Not started |

| ID | Action                                                                                                    | Measure and evidence                                                                                           | Proposed owner               | Timing                                       | Status                         |
|----|-----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------------|--------------------------------|
| G3 | Brief relevant staff on the policy, data requirements and environmental claims boundary.                  | Attendance record or written acknowledgement; briefing materials retained.                                     | Operational leads            | Within 30 days of approval; refresh annually | Not started                    |
| D1 | Establish an environmental evidence register and monthly collection routine.                              | Evidence register active; source, period, owner and verification status recorded.                              | Operational leads            | Within 30 days of approval                   | Not started                    |
| D2 | Collect Sydney electricity data or a documented landlord/area allocation estimate.                        | Bills, landlord statement or documented estimate covering the reporting period.                                | Sydney data lead             | Quarterly; complete by 31 July 2027          | Not started                    |
| D3 | Collect Xiamen electricity data or a documented landlord/area allocation estimate.                        | Bills, landlord statement or documented estimate covering the reporting period.                                | China data lead              | Quarterly; complete by 31 July 2027          | Not started                    |
| D4 | Maintain a register of business flights, rail and accommodation booked or reimbursed by covered entities. | Trip date, route, class, traveller count, purpose and evidence reference recorded.                             | Finance and administration   | From effective date; reconcile quarterly     | Not started                    |
| D5 | Review material cloud, AI, software and data-centre suppliers.                                            | Supplier name, annual spend or usage, available emissions data and limitations recorded.                       | Technology and finance leads | Initial review by 30 June 2027               | Not started                    |
| D6 | Record material office equipment purchases, disposals and centrally managed electronic waste.             | Asset or purchase record; disposal evidence where applicable.                                                  | Administration               | From effective date; reconcile annually      | Not started                    |
| R1 | Use electronic records, signatures and partner submissions where lawful and secure.                       | Exceptions logged only where printing is required for legal, accessibility or operational reasons.             | All teams                    | Ongoing                                      | Existing practice to formalise |
| R2 | Apply energy-saving settings and switch-off practices to managed office equipment.                        | Device checklist or configuration record; exceptions documented.                                               | Operational leads            | Within 60 days of approval; annual check     | Not started                    |
| R3 | Consider remote participation before approving business travel.                                           | Travel record includes remote-alternative consideration where practical.                                       | Travel approver              | From effective date                          | Not started                    |
| R4 | Extend device life where security, reliability and service quality permit.                                | Replacement decisions state reason; redeployment and repair considered.                                        | Technology lead              | Ongoing                                      | Not started                    |
| R5 | Use an appropriate reuse, donation or recycling route for centrally disposed electronic equipment.        | Disposal provider and evidence recorded for each centrally managed disposal.                                   | Administration               | Ongoing                                      | Not started                    |
| R6 | Add proportionate environmental questions to reviews of material suppliers.                               | Supplier response or public evidence retained for suppliers selected by spend or impact.                       | Procurement owner            | Initial cycle by 30 June 2027                | Not started                    |
| M1 | Prepare the FY2026/27 baseline using approved data and emission factors.                                  | Workbook completed; boundary, methods, exclusions, assumptions and review status documented.                   | Data leads; Director review  | Draft by 30 September 2027                   | Not started                    |
| M2 | Conduct a management review of material sources, data gaps and reduction opportunities.                   | Review minutes and decision record.                                                                            | Director                     | Within 60 days of baseline draft             | Not started                    |
| M3 | Decide whether the evidence supports a quantitative reduction target.                                     | Approved target with base year, scope, target year and method, or a documented decision to improve data first. | Director                     | By 31 December 2027                          | Not started                    |
| P1 | Publish a proportionate progress update after management review.                                          | Public statement distinguishes measured data, estimates, omissions and future actions.                         | Director                     | Target: first half of 2028                   | Not started                    |

## 5. Implementation milestones

### Phase 1 - Adoption and controls

From approval to the end of the first 30 days:

- approve the policy and plan;
- assign operational data leads;
- open the evidence register and baseline workbook;
- brief relevant staff; and
- begin travel, utility, procurement and technology evidence collection.

### Phase 2 - FY2026/27 data collection

From approval through 30 June 2027, with a post-year collection window to 31 July 2027:

- obtain monthly or quarterly office energy data where available;
- capture all business travel booked or reimbursed by the covered entities;
- identify material cloud, AI, software and IT suppliers;
- record material equipment purchases and disposals; and
- document estimates, exclusions and missing evidence as they arise.

### Phase 3 - Baseline and management review

From 1 July to 31 December 2027:

- finalise the activity-data register;
- confirm current and suitable emission factors;
- prepare the initial baseline;
- review material sources, uncertainty and reduction opportunities; and
- decide whether a quantitative target is sufficiently supported.

### Phase 4 - First public progress update

Target period: first half of 2028.

Any update will state the reporting boundary and period, identify estimates and excluded categories, explain whether data was independently assured and report only actions or results supported by evidence.

## 6. Baseline methodology and data plan

The first baseline will be designed with reference to the GHG Protocol Corporate Standard. The intended reporting period is FY2026/27.

| Area             | Initial treatment                                                                                                                            | Preferred evidence                                 | If preferred evidence is unavailable                                           |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------|
| Scope 1          | Identify controlled fuel use, vehicles and relevant refrigerant leakage. Report zero only after confirming that no controlled source exists. | Fuel invoices, asset records, maintenance reports. | Document the search performed and treat unresolved sources as a data gap.      |
| Scope 2 - Sydney | Purchased electricity used in the Sydney operation.                                                                                          | Electricity bill or landlord-provided kWh.         | Documented allocation using floor area, occupancy or another reasonable basis. |

| Area                                       | Initial treatment                                                                                         | Preferred evidence                                            | If preferred evidence is unavailable                                                           |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Scope 2 - Xiamen                           | Purchased electricity used in the Xiamen operation.                                                       | Electricity bill or landlord-provided kWh.                    | Documented allocation using floor area, occupancy or another reasonable basis.                 |
| Scope 3 - business travel                  | Flights, rail, accommodation and other material business travel booked or reimbursed by covered entities. | Booking itinerary, invoice and route/class data.              | Spend-based estimate only where activity data cannot reasonably be recovered.                  |
| Scope 3 - commuting                        | Screen for materiality and data feasibility.                                                              | Proportionate staff survey with mode, distance and frequency. | Exclude from the first inventory with explanation if reliable collection is not proportionate. |
| Scope 3 - cloud and AI                     | Screen material suppliers and seek supplier-specific data.                                                | Supplier carbon report or customer allocation; usage records. | Document spend or usage proxy and limitation; do not imply precision.                          |
| Scope 3 - purchased equipment and services | Focus on material IT equipment, office fit-out and other material purchases.                              | Supplier data, quantities and invoices.                       | Spend-based estimate for screening, clearly labelled.                                          |
| Scope 3 - waste                            | Centrally managed waste and electronic waste where data exists.                                           | Waste contractor or building data, disposal records.          | Qualitative disclosure or reasonable estimate with stated basis.                               |

Each activity record must identify the entity, location, date or period, category, quantity and unit, emission factor, source evidence, data quality and review status. Calculations must not treat missing data as zero.

## 7. Initial indicators

These are implementation and data-quality indicators, not greenhouse gas reduction targets.

| Indicator                                                              | Initial performance expectation                                                                             | Review point        |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------|
| Policy and plan approved and current                                   | Yes                                                                                                         | Annual              |
| Covered offices with electricity data or a documented estimate         | 2 of 2                                                                                                      | FY2026/27 close     |
| Business travel booked or reimbursed after the effective date recorded | 100% of known covered transactions                                                                          | Quarterly           |
| Material cloud, AI and IT suppliers screened                           | Suppliers representing at least 80% of annual spend in the reviewed category, where spend data is available | FY2026/27 close     |
| Centrally disposed electronic equipment with disposal evidence         | 100% of covered disposals                                                                                   | Annual              |
| Baseline records with evidence reference and data-quality rating       | 100% of included records                                                                                    | Baseline review     |
| Quantitative emissions-reduction target                                | Not adopted; decision follows baseline review                                                               | By 31 December 2027 |

## 8. Factor governance

Emission factors must match the activity, geography, reporting year, unit and intended accounting purpose. Factors are provisional until reviewed for the reporting cycle.

- For Australian electricity, the current official National Greenhouse Accounts Factors should be used where applicable. The 2025 publication lists a location-based Scope 2 factor for New South Wales and the Australian Capital Territory; this must be checked for superseding guidance before the baseline is finalised.
- For electricity in Fujian, the latest suitable official Chinese provincial or grid factor should be used. The Ministry of Ecology and Environment and National Bureau of Statistics published a 2023 Fujian electricity CO2 factor; its CO2-only coverage and suitability must be disclosed when used.
- Supplier-specific factors may be used only where their boundary, method and evidence are sufficiently clear.
- Flight, cloud, hotel, commuting, procurement and waste factors must be sourced and approved before calculations are relied on publicly.

The factor register will retain the source URL, publication year, unit, gas coverage, geographic scope, approval status and review date.

## 9. Risks and controls

| Risk                                                                | Control                                                                                                                        |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Leased offices do not provide separate utility meters.              | Seek landlord data first; otherwise use a documented allocation and disclose uncertainty.                                      |
| Cloud and AI suppliers do not provide customer-level emissions.     | Record supplier information and usage or spend proxy; avoid unsupported precision or impact claims.                            |
| China and Australia factors use different years or gas coverage.    | Keep factor metadata, report the difference and avoid presenting unlike measures as directly comparable without qualification. |
| Missing records are interpreted as zero emissions.                  | Use explicit missing-data status; summary reports show gaps separately.                                                        |
| Aspirational language is mistaken for achieved performance.         | Label future actions and targets clearly; require management approval and evidence for public claims.                          |
| Staff burden becomes disproportionate for a small service business. | Prioritise material categories and automate collection where practical; document justified exclusions.                         |

## 10. Partner engagement and training

UNILINK will respond in good faith to reasonable environmental information requests from institutional partners, participate in relevant supplier training and consider proportionate corrective or improvement actions. Participation does not replace UNILINK's responsibility to verify its own data and statements.

## 11. Approval

| Approval field    | Detail   |
|-------------------|----------|
| Approved by       | Pending  |
| Position          | Director |
| Signature         | Pending  |
| Approval date     | Pending  |
| Plan commencement | Pending  |

## References

- UNSW Supplier Charter: <https://www.unsw.edu.au/content/dam/pdfs/unsw-adobe-websites/divisions/unsw-finance/2024-09-unsw-supplier-charter-2024.pdf>
- UNSW supplier emissions guidance:  
<https://www.unsw.edu.au/about-us/excellence/unsw-finance/sustainable-procurement/reducing-emissions>
- ACCC, A guide to making environmental claims for business:  
<https://www.accc.gov.au/about-us/publications/a-guide-to-making-environmental-claims-for-business>
- GHG Protocol, Standards and Guidance: <https://ghgprotocol.org/standards-guidance>
- Australian Government, National Greenhouse Accounts Factors 2025:  
<https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2025>
- China Ministry of Ecology and Environment and National Bureau of Statistics, 2023 electricity CO2 emission factors:  
[https://www.mee.gov.cn/xxgk/xxgk01/202512/t20251231\\_1139517.html](https://www.mee.gov.cn/xxgk/xxgk01/202512/t20251231_1139517.html)

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