

Environmental Action and Emissions Management Plan 2026-2028

APPROVED AND EFFECTIVE

Document field	Detail
Organisation	UNILINK Education
Version	1.0
Plan period	1 August 2026 to 30 June 2028
Plan owner	Baining Wu, ESG Owner
Baseline period	FY2026/27 (1 July 2026 to 30 June 2027)
Approval date	1 August 2026
Review cycle	Quarterly implementation check; annual management review
Public URL	https://unilink.co/sustainability/

Approved by Baining Wu, Director. Effective 1 August 2026. Actions remain planned until the stated evidence exists and has been reviewed.

1. Purpose and current position

This plan translates the Environmental Sustainability Policy into practical actions for a digitally delivered professional-services business operating in Australia and China.

UNILINK does not operate manufacturing facilities, industrial equipment or a transport fleet. Its expected direct operational footprint is therefore limited. The plan focuses on the indirect and purchased impacts most relevant to its work: office electricity, business travel, cloud and AI services, technology equipment, procurement and waste.

At the effective date:

- UNILINK has approved and issued its Environmental Sustainability Policy.
- 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) and its operations in Australia.
- 盘否教育科技 (北京) 有限公司 / Panfou Education Technology (Beijing) Co., Ltd. (USCC 91110105MA01M1Y31U) and its operations in 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 clients, stakeholders and the public.

4. Action programme

ID	Action	Measure and evidence	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	Complete - approved 1 August 2026

ID	Action	Measure and evidence	Owner	Timing	Status
G2	Appoint operational data leads for Australia and China.	Named owners recorded in the internal action tracker.	Director	Within 10 business days of approval	Complete - Mavis Xiaomao Wang (Australia); Baining Wu (China)
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 Australia electricity data or a documented landlord/area allocation estimate.	Bills, landlord statement or documented estimate covering the reporting period.	Australia data lead	Quarterly; complete by 31 July 2027	Not started
D3	Collect China 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

ID	Action	Measure and evidence	Owner	Timing	Status
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 - Australia	Purchased electricity used in the Australia operation.	Electricity bill or landlord-provided kWh.	Documented allocation using floor area, occupancy or another reasonable basis.
Scope 2 - China	Purchased electricity used in the China 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. Stakeholder engagement and learning

UNILINK will respond in good faith to reasonable environmental information requests from clients and other stakeholders, use relevant professional guidance and consider proportionate corrective or improvement actions. External guidance does not replace UNILINK's responsibility to verify its own data and statements.

11. Approval

Approval field	Detail
Approved by	Baining Wu
Position	Director
Signature	Not included in this published copy
Approval date	1 August 2026
Plan commencement	1 August 2026

References

- 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/xxgk/xxgk01/202512/t20251231_1139517.html