

2025



SUSTAINABILITY REPORT

Performance and accountability

Building a controlled three-year view and a defined assurance perimeter

How to read this retrospective report

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Reporting period: 1 January to 31 December 2025. Preparation date: September 2026. Evidence cut-off and approval status remain subject to Newman confirmation.

PUBLICATION BASIS

The 2025 report asks whether the three-year record supports accountability. Trends belong in the report only after Newman reconciles boundary changes, method changes, corrected errors, and gaps in source coverage.

This document was prepared after the reporting period. It does not represent information published during 2025. The report uses the records made available for editorial preparation and keeps unsupported historical claims out of annual totals. Newman should add the evidence cut-off date, document owner, version number, approval route, and correction contact before publication.

EVIDENCE LABELS

Documented means a reviewer traced the statement to a primary record. Calculated means a reproducible formula uses documented inputs. Estimated means the report states its assumptions, source, coverage, and uncertainty. Target means management approved a future result, boundary, baseline, date, owner, and plan. Unavailable means the source pack cannot support a number. None of these labels should be inferred from color alone.

WHAT THE REPORT DOES NOT CLAIM

The report does not claim conformance with GRI or IFRS Sustainability Disclosure Standards. It does not claim external assurance. It does not treat an image as project evidence. It does not deduct avoided emissions, certificates, or carbon credits from gross Scope 1, Scope 2, or Scope 3 emissions. It does not convert a commercial capability, proposal, pipeline entry, or contract award into operating impact.

DISCLOSURE INDEX CONTROL

Before release, the document controller should map every public statement to a source code and an evidence status. The index should flag statements that describe current capability, historical activity, measured performance, a calculation, an estimate, or a proposal. This check catches a common error: a sentence can be accurate about the business today and still be unsupported as a statement about the reporting year.

Approval must come before the management message

A signed statement should describe decisions that an authorized officer can support. This draft does not write those decisions on managements behalf.

A USEFUL MANAGEMENT STATEMENT

The statement should identify the reporting boundary, the decisions taken during the period, the results supported by evidence, the material gaps that remain, and the resources assigned to close them. It should distinguish an approved commitment from a proposal. It should also explain any missed milestone, adverse effect, correction, or restatement that changes a users understanding of performance.

The priority is a clear evidence trail from source to calculation, review, approval, and public claim. Newman should define a limited assurance perimeter only after the selected indicators have stable definitions, complete source coverage, reproducible calculations, and named owners.

REQUIRED REVIEW

Sustainability owns the method and disclosure register. Finance reconciles figures that connect to invoices, payroll, assets, capital, or operating cost. Operations and project teams confirm activity, stage, meter data, tests, and acceptance. Legal reviews environmental claims, contracts, confidentiality, and rights to images. Management approves the final boundary, material topics, targets, corrections, and public wording.

BALANCE IS A CONTROL

A report becomes less useful when it lists only benefits. Newman should disclose the limits of renewable infrastructure, including embodied carbon, battery losses, land and water exposure, construction impacts, supply-chain risks, worker safety, community concerns, and end-of-life duties where they are material. The same standard should apply to positive and negative information. A missed target needs an explanation, not a new adjective.

SIGNED APPROVAL RECORD

The final file should retain the approved text, signer, role, approval date, reviewed evidence, unresolved qualifications, and version hash. If management changes a number or claim after technical review, the change should return to the relevant owner and reviewer. Approval is not a ceremonial last step. It is the point where Newman accepts responsibility for the boundary, the wording, and the limits presented to readers.

Newman, its business model, and the historical record

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A controlled three-year view shows where the series is comparable and where it breaks. It also distinguishes management review from external assurance. Internal approval can support publication, but it does not turn an unassured metric into an audited result.



CURRENT DESCRIPTION

Newman currently describes an alliance that connects infrastructure, engineering, equipment supply, financing structures, and digital tools for power generation and storage projects. That description explains the intended business model. It does not prove which legal entity performed work in 2025, where the work occurred, when revenue or responsibility transferred, or whether a project reached operation.

HISTORICAL EVIDENCE GATE

A historical activity needs the legal entity, contract, location, date, Newman role, project stage, accountable owner, and evidence of delivery. Proposals show commercial activity. Contracts show an obligation. Construction records show work in progress. Commissioning and operating records can support a performance claim. These stages should remain separate because each answers a different question.

LEGAL AND COMMERCIAL RECONCILIATION

Reconcile the entity list to contracts, invoices, proposals, project records, and the general ledger for 2025. The reconciliation should show which entity contracted, which team delivered, which geography carried the activity, and whether the record belongs to the period. Marketing pages can help locate a service line, but they should not determine revenue, project stage, control, or impact.

Published figures need a reporting boundary

The values below already appear on the corporate portal. This report does not assign them to 2025 because the available source pack does not state the cut-off date, covered assets, calculation method, owner, or approval.

Installed projects	530	Cumulative portal figure. No annual cut-off or reconciled boundary supplied.	UNDER REVIEW
Installed capacity	1,356 MW	Cumulative portal figure. Project stage and ownership basis are not stated.	UNDER REVIEW
Energy produced	1.85 million MWh	Meter source, period, asset list, and attribution basis are not supplied.	UNDER REVIEW
Emissions described as prevented	920,000 tCO2	Requires a baseline, project method, uncertainty, and double-counting review.	UNDER REVIEW
Trees described as planted	480,000	Program, location, survival method, period, and source are not supplied.	UNDER REVIEW
SOCIAL DATA COVERAGE	Local employment: unavailable. Training hours: unavailable. Safety rate: unavailable. Community outcomes: unavailable. Unavailable does not mean zero. Newman needs a geographic definition, reconciled payroll, course records, worker hours, incident records, participant rules, privacy controls, and evidence of follow-up before it can publish these indicators.		

A controlled three-year view shows where the series is comparable and where it breaks. It also distinguishes management review from external assurance. Internal approval can support publication, but it does not turn an unassured metric into an audited result.

Choose one consolidation approach and keep it stable

The GHG Protocol allows equity share, financial control, or operational control. Newman should select the approach that matches its structure and apply it consistently.

ENTITIES AND CONTROL

The boundary should list every legal entity, branch, joint arrangement, office, controlled asset, and managed operation that existed during the period. For each item, Newman should record ownership, decision rights, operating responsibility, start and end dates, and the reason for inclusion or exclusion. A brand name or regional label is not a reporting entity. The approved legal list should anchor environmental and social disclosures.

STRUCTURAL CHANGE

Acquisitions, disposals, new joint arrangements, closures, and changes in control can break comparability. The policy should state when a change enters the inventory and when Newman recalculates the base year. A restatement log should show the original value, revised value, absolute and percentage change, affected periods, reason, source, reviewer, and approval date. New information that changes an estimate should not be mislabeled as an error.

EVIDENCE PACKAGE

The minimum package includes the corporate register, organization chart, ownership records, operating agreements, lease records, asset register, office list, project list, and a dated approval of the chosen consolidation method. The report should name exclusions and explain their effect. If management cannot complete the list, the report should publish the gap and avoid a total that appears complete.

BOUNDARY RECONCILIATION

Finance and legal should sign the boundary table before the inventory team calculates totals. The table should reconcile legal entities to facilities, vehicles, controlled projects, shared operations, and leased assets. Each exclusion needs an owner and reason. If the selected control approach changes, Newman should document why, identify the affected years, and decide whether the base year needs recalculation before showing a trend.

Map the activities that create emissions and impacts

The operational boundary connects legal control to actual sources, people, projects, suppliers, and affected places.

DIRECT OPERATIONS

Newman should map office electricity, heating, cooling, refrigerants, fleet fuel, backup generation, business travel, employee commuting, purchased services, leased assets, and waste. Each source needs a period, unit, site, owner, source code, coverage rate, and method. Remote work and shared offices need a stated allocation rule. Missing months should remain visible or use a documented estimate that the report labels as estimated.

PROJECTS AND CONTRACTORS

Project activity can sit inside Newman's corporate boundary, a client's boundary, or a contractor's boundary depending on control and contract terms. The report should state who controls construction equipment, temporary power, commissioning energy, transport, and operating decisions. Worker hours, incidents, training, and community records should define whether contractor data is included. A contract alone does not answer these questions.

EXCLUSIONS

Every exclusion needs a reason and an assessment of its likely effect. Data difficulty is not a complete reason. The report should say whether the source is not applicable, outside the chosen boundary, immaterial under an approved method, unavailable, or scheduled for later measurement. The distinction matters because an excluded source and an unmeasured source require different management action.

SOURCE COVERAGE TEST

For every activity, calculate coverage using the appropriate denominator, such as months, sites, accounts, vehicles, projects, worker hours, suppliers, or spend. A total with 60 percent coverage should not look complete. The report should state the covered share, the missing share, the estimation method, and the likely direction of bias. Coverage should improve through assigned source owners, not through silent extrapolation.

Definitions, evidence states, and calculation rules

A metric should mean the same thing wherever it appears. The definition should survive a change in staff, software, or reviewer.

METRIC RECORD

Each KPI needs a code, name, purpose, unit, period, boundary, numerator, denominator, calculation, rounding rule, factor source, factor version, owner, reviewer, coverage rate, uncertainty, evidence status, and assurance status. A project metric also needs stage, Newman role, attribution basis, and a link to the supporting record. The public report should reconcile to this internal record.

SOURCE HIERARCHY

Use calibrated meters and regulated operator records first. Reconciled invoices, contracts, payroll records, waste manifests, and other primary records come next. Supplier-specific data with a stated method is stronger than a sector average. Engineering calculations should use measured activity. Models, samples, spend data, and sector proxies can support screening, but the report should not present them as measured results.

CUT-OFF AND CORRECTION

The method should state the cut-off date, treatment of late invoices, accruals, estimates, currency conversion, units, factor year, and quality review. The correction policy should cover errors, boundary changes, method changes, and improved sources. Newman should keep prior versions and publish a visible correction notice when a revised figure could affect a users decision.

METRIC CHANGE CONTROL

Lock the metric definition and calculation version before collecting the final data. A change in unit, denominator, project stage, geographic rule, or factor can change the result without any change in activity. The data owner should test the revision on prior periods, document the effect, and obtain approval. The public report should explain a break in comparability instead of presenting a continuous line that the method does not support.

A contact list is not evidence of engagement

The report should describe who Newman engaged, why they were selected, what they said, and what changed. If no process took place, the gap should remain explicit.

AFFECTED GROUPS

Clients, employees, contractors, suppliers, capital providers, regulators, landholders, Indigenous peoples, and local communities can have different exposure and influence. Newman should identify affected groups by activity and place rather than treat them as one audience. A project may require direct engagement with people who carry the impact even when they do not have commercial influence.

RECORD OF ENGAGEMENT

For each meeting, interview, survey, grievance, or workshop, record the date, method, invitation basis, number of participants, participant type, questions, material concerns, dissent, response, decision, owner, and follow-up date. Attendance does not prove support. A consultation process should show how Newman considered the information and how participants can check the response.

PRIVACY AND REPRESENTATION

The report should aggregate personal data, protect confidential concerns, and avoid photographs that imply consent or representation without permission. Participant counts should be unique within the stated rule. Newman should separate employees, contractors, community members, customers, and event attendees. A single person may appear in several activities, but should not silently become several beneficiaries.

ENGAGEMENT FOLLOW-THROUGH

The engagement log should connect a concern to a decision or explain why no change followed. It should also retain commitments, owners, dates, and evidence of closure. Newman should check whether the participant group reflects those most affected, not only those easiest to reach. When a project affects rights, land, safety, or livelihoods, the process may require safeguards that go beyond a general satisfaction survey.

Test impacts and financial effects separately

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Materiality needs evidence, a documented method, and an approval. A survey score on its own does not settle the question.

IMPACT LENS

Impact materiality considers actual and potential positive and negative effects on people, the environment, and the economy. The assessment should examine severity, scale, scope, likelihood, and whether harm can be remedied. Negative and positive effects should not offset each other. Renewable generation can lower operational emissions and still create material effects through land use, supply chains, worker exposure, waste, or community disruption.

FINANCIAL LENS

Financial materiality considers sustainability-related risks and opportunities that could affect cash flow, access to finance, or cost of capital. The assessment should identify the exposed activity, time horizon, transmission path, assumptions, and owner. It should distinguish a current effect from a possible future effect. Newman should avoid calling the process double materiality unless it completes and documents both lenses.

DECISION RECORD

The topic file should show sources, stakeholder input, legal requirements, sector evidence, project locations, grievances, scoring, thresholds, disagreements, and approval. Management should revisit the result when the business model, geography, regulation, or evidence changes. Topics that fall below the threshold should remain in the record with the reason for their treatment.

TOPIC FILE

Create one file for each candidate topic. Include supporting records, locations, affected groups, impacts, financial pathways, legal duties, stakeholder input, scoring, dissent, threshold result, owner, and approval. A topic can remain important even when Newman cannot quantify it. The report should then explain the qualitative basis and the plan for measurement. Removing a topic from the report requires the same decision discipline as adding one.

Decision rights, review, and accountability

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A governance diagram matters only when it names the decisions each role makes and the records that prove those decisions.

OVERSIGHT

The governing body or authorized executive should approve the reporting boundary, material topics, public targets, transition plan, restatements, and final report. Minutes should record the information reviewed, questions raised, unresolved issues, decisions, and deadlines. The report should state the review frequency and whether sustainability information affects capital allocation, procurement, project acceptance, or remuneration.

MANAGEMENT CONTROLS

A RACI should assign responsibility for source collection, calculation, technical review, financial reconciliation, legal review, claim approval, document control, and publication. One person may hold several roles in a small organization, but the report should disclose the review design and any lack of segregation. A named owner should close each data gap or explain why it remains open.

ASSURANCE BOUNDARY

Management review does not constitute external assurance. If Newman commissions assurance, the signed statement should name the provider, independence, standard, level, covered indicators, reporting period, criteria, procedures, conclusion, exclusions, and limitations. Everything outside that scope remains unassured. The public wording must match the exact perimeter of the practitioners conclusion.

MEETING EVIDENCE

Governance evidence should show more than attendance. Minutes should record the paper reviewed, the decision requested, challenges raised, conditions attached, follow-up owner, and due date. The action log should keep unresolved matters visible between meetings. If management approves a target before the baseline or cost is known, the record should say so and set a date for the missing decision rather than imply the target is fully designed.

Environmental claims need records, not slogans

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A claim may appear in text, a number, an image, a chart, or a symbol. The review should test the impression created by the full page.

CLAIM REGISTER

For each public claim, record the exact wording, audience, channel, covered activity, period, boundary, calculation, evidence, reviewer, approval, and expiry date. Terms such as low carbon, zero emission, renewable, avoided, net zero, carbon neutral, recyclable, local, or community benefit need definitions that match the evidence. An image should not imply that a reference site belongs to Newman.

ETHICS CONTROLS

The report should state only policies, training, channels, incidents, investigations, and corrective actions supported by dated records. A code of conduct needs a version, owner, approval, covered population, communication record, and acceptance method. Complaint data should protect identity and show the period, category, status, response time, and closure rule. Zero incidents requires a complete reporting channel and source confirmation.

CORRECTION PROCESS

A correction notice should identify the affected disclosure, previous wording or value, revised wording or value, reason, approval date, and effect on targets or comparisons. Newman should not silently replace a published PDF. The version register should link the current file to prior versions and keep a stable publication date for each release.

CLAIM EXPIRY AND REUSE

Claims should expire when the covered period, factor, project status, contract, or evidence changes. Reusing an old claim in a new proposal, website, or presentation requires a fresh review. The register should also capture translations because a direct translation can change the apparent scope or certainty. Legal review should assess the net impression, including nearby images, labels, axes, footnotes, and calls to action.

Separate Newman's footprint from client-side impact

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Three accounting questions need separate answers: what Newman emits, what its value chain emits, and what a project may change outside that inventory.



CORPORATE FOOTPRINT

The corporate inventory reports gross Scope 1, Scope 2, and Scope 3 emissions inside the approved boundary. It uses activity data, factors, and consolidation rules. Renewable energy instruments, carbon credits, and avoided emissions should appear separately. They do not erase the need to report gross emissions or the sources that management controls.

approved reason. This separation protects the gross inventory, clarifies where Newman has influence, and reduces the risk that the same project result appears as several different reductions.

PROJECT CONTRIBUTION

A solar, storage, microgrid, or shore-power project can change emissions outside Newman's inventory. The report should define the counterfactual, measured output, project emissions, losses, leakage, time period, geography, factor, uncertainty, attribution, and possible double counting. A capacity figure cannot substitute for generation. A financing structure cannot prove additionality by itself.

ACTION HIERARCHY

Newman should first understand demand and the baseline. It can then avoid unnecessary consumption, improve efficiency, substitute lower-carbon sources, add generation or storage where the operating case supports it, and document performance. Compensation can address a separate residual claim only under a defined policy. It should not replace gross reduction work. The priority is a clear evidence trail from source to calculation, review, approval, and public claim. Newman should define a limited assurance perimeter only after the selected indicators have stable definitions, complete source coverage, reproducible calculations, and named owners.

THREE-LEDGER CHECK

Maintain separate ledgers for the corporate inventory, value-chain inventory, and project-level contribution estimates. Each ledger needs its own boundary, purpose, factors, owners, and review. The publication check should stop a value from moving between ledgers without an

Build an inventory that another reviewer can reproduce

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The GHG Protocol Corporate Standard provides the main accounting reference. This draft does not present a complete inventory or claim conformance.

CALCULATION RECORD

The basic calculation multiplies activity data by an applicable emission factor and conversion factors. The file should retain the original unit, converted unit, source date, factor source, factor year, geography, greenhouse gas, global warming potential basis, calculation version, preparer, reviewer, and approval. The report should explain any biogenic emissions, removals, offsets, or renewable energy instruments separately.

SCOPE STRUCTURE

Scope 1 covers direct sources under the chosen control approach. Scope 2 covers purchased electricity, steam, heat, or cooling. Scope 3 covers relevant upstream and downstream activities across 15 categories. Newman should report each scope separately and avoid a single net number that hides the source of change. Category exclusions need a method and reason.

BASE YEAR AND RESTATEMENT

The base-year policy should define structural and methodological triggers for recalculation. A material error, acquisition, disposal, change in control, major factor update, or improved data source may require a restatement when it would compromise consistency. Management should approve quantitative and qualitative triggers rather than insert an arbitrary threshold during report drafting.

WORKBOOK CONTROL

The calculation package should preserve raw files, a read-only import, transformation steps, factors, formulas, checks, exceptions, reviewer notes, and approved output. Totals should reconcile to source subtotals and the report table. The reviewer should be able to select a sample, trace it back to the original record, rerun the calculation, and obtain the same result. Manual overrides need an owner, reason, and approval.

Direct emissions start with a source register

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Fuel and refrigerant records should identify the physical source, the period, and the control relationship. An expense total alone is not enough.

COMBUSTION SOURCES

Stationary combustion may include boilers, heaters, and backup generators. Mobile combustion may include owned or controlled vehicles and equipment. For each source, record fuel type, quantity, unit, purchase or meter record, beginning and ending inventory where relevant, site, asset, operating hours, and factor. Distinguish fuel used by contractors when Newman does not control the source.

FUGITIVE SOURCES

Refrigerants and other fugitive gases can carry high global warming potential. The file should list equipment, refrigerant type, capacity, opening charge, additions, removals, service records, disposal, and calculated losses. A maintenance invoice without refrigerant quantity cannot support a complete calculation. If Newman leases a space, the control approach and lease terms determine treatment.

EVIDENCE STATUS FOR 2025

The source pack provided for this draft does not contain a complete fuel, fleet, generator, or refrigerant register for 2025. The report should show unavailable rather than zero until Newman reconciles the asset list to invoices and service records. A coverage rate should state how many months, sites, and assets the calculation includes.

ASSET-TO-INVOICE TEST

Match each controlled combustion or refrigerant source to the asset register and each reported quantity to an invoice, meter, fuel card, maintenance record, or documented estimate. Investigate assets with no activity and activity with no asset. The review should also test duplicate invoices, unit conversion, opening and closing inventories, and fuel purchased near the cut-off. A clean expense reconciliation does not replace a physical source check.

Electricity claims depend on location and contractual evidence

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Report location-based and market-based results where the required information exists. Explain the factor, instrument, and treatment of energy attributes.

LOCATION-BASED RESULT

Use measured purchased electricity and the grid factor for the location and reporting year. Record the utility, account, meter, billing period, kilowatt-hours, factor source, factor year, losses, and any estimate for a missing period. Keep grid imports, onsite generation, onsite use, grid exports, and storage charging separate. Shared offices need a stated allocation method.

MARKET-BASED RESULT

Use supplier-specific information or qualifying contractual instruments only when they meet the Scope 2 Quality Criteria. Record ownership, vintage, market boundary, technology, quantity, retirement, residual mix treatment, and the entity that holds the claim. Purchased electricity cannot be described as zero-emission or renewable on a market basis without the required attributes.

STORAGE AND EXPORTS

A battery may charge from the grid, onsite generation, or both. The accounting should avoid counting the same renewable attribute in onsite use, storage discharge, and exported electricity. The report should state how it treats losses and whether another party claims the exported attributes. Interval data may be necessary when the operating question depends on time.

METER AND INSTRUMENT RECONCILIATION

Reconcile every electricity account to a site and every site to the organizational boundary. Check billing dates, duplicate accounts, estimated bills, onsite use, exports, and storage flows. For market-based reporting, reconcile instrument quantity and vintage to the electricity volume and confirm retirement by the reporting entity. Any uncovered load should use the required residual mix or other method stated in the guidance.

Screen all categories before choosing measurement priorities

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A screening estimate identifies likely hotspots. It does not become an inventory-grade result until the data and controls support that use.

CATEGORY REVIEW

The screening should consider purchased goods and services, capital goods, fuel and energy activities, upstream and downstream transport, waste, business travel, commuting, leased assets, processing and use of sold products, end of life, franchises, and investments. Newman should state which categories apply, which do not, which remain unmeasured, and why.

DATA HIERARCHY

Supplier-specific activity and product data usually support better decisions than spend proxies. For panels, batteries, inverters, mounting, cable, and other balance-of-system equipment, collect model, quantity, mass, origin, environmental declaration, warranty, transport route, and end-of-life plan where available. Spend-based estimates can screen magnitude, but they should retain sector mapping, currency year, and uncertainty.

PRIORITY AND INFLUENCE

Rank categories using estimated magnitude, data quality, operational relevance, influence, transition exposure, and stakeholder concern. A large category may require supplier work even when Newman cannot control production. A smaller category may deserve early action when Newman can change purchasing, travel, design, logistics, or maintenance decisions. The report should document the reason for each priority.

CATEGORY DECISION LOG

For each Scope 3 category, record applicability, boundary, activity driver, initial estimate, source type, coverage, uncertainty, influence, owner, and next step. The log should explain why a category uses supplier data, engineering data, spend, or a proxy. It should also identify overlapping records, such as equipment that could appear in purchased goods and capital goods, so the inventory does not count the same activity twice.

Project stage and Newman role come before impact

Pipeline, proposal, contract, construction, commissioning, and operation describe different levels of evidence. The report should not combine them.

STAGE GATE

A proposal may support a commercial activity count. A signed contract can support contracted scope. Construction records can support work completed to date. Commissioning records can support readiness and acceptance. Meter data and operating records can support output. Each project file should show the stage at the reporting cut-off and the document that confirms it.

ROLE AND ATTRIBUTION

Newman may act as supplier, engineer, coordinator, developer, financier, software provider, operator, or partner. The report should name the legal entity, contractual scope, start and end dates, partners, decision rights, and deliverables. Attribution of an environmental or social result needs a separate rule. Commercial participation does not automatically establish full causal credit.

MINIMUM PROJECT FILE

Record location, client, technology, capacity in DC and AC units where relevant, storage power and usable energy, baseline, design basis, permits, contract stage, commissioning date, net metered output, availability, losses, incidents, community records, evidence owner, and approval. Confidential information can remain internal, but the public claim still needs an auditable source code.

STAGE-GATE EVIDENCE

The portfolio owner should approve a single cut-off status for every project and link it to the confirming record. A project should move to operating only after commissioning, acceptance, and the required operating evidence. Changes in capacity, schedule, client, ownership, or Newman scope should create a new version. The public total should be generated from the approved portfolio table rather than assembled separately for the report.

A counterfactual calculation sits outside the inventory

Avoided emissions compare a project scenario with a defined baseline scenario. They are not deducted from Newman's corporate scopes.

CALCULATION

The core equation is baseline-scenario emissions minus project-scenario emissions minus leakage. The file should state the period, geographic boundary, service delivered, baseline technology or grid condition, measured output, project energy use, construction or operating emissions where relevant, factors, uncertainty, and sensitivity. A national annual average may not describe the generator displaced at a specific place and time.

ATTRIBUTION AND DOUBLE COUNTING

The project owner, client, developer, financier, equipment supplier, electricity buyer, certificate holder, and carbon-credit owner may each communicate about the same project. Newman should identify its role and the basis for any attributed share. The review should test whether another party claims the same environmental attribute and whether the figure could be mistaken for a carbon credit or inventory reduction.

PUBLICATION GATE

Do not publish a total unless every included project passes the same evidence gate. Required inputs include the approved baseline, metered output, project emissions, leakage assessment, factor version, attribution, uncertainty, and review. When one input is missing, the report can describe the method or activity but should not fill the gap with an unstated assumption.

PROJECT-LEVEL REVIEW

Review avoided emissions one project at a time before aggregation. The reviewer should test baseline plausibility, data completeness, factor geography and timing, project emissions, leakage, attribution, uncertainty, and overlapping claims. The aggregation file should keep project results, exclusions, and reasons visible. A portfolio total should not hide a project with a different method or missing input. Sensitivity should show which assumption drives the result.

A battery changes timing, not the source of electricity

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Storage can support reliability, demand management, renewable integration, or grid services. None of these uses proves an emissions reduction by itself.



DISPATCH RECORD

Use interval data for charging energy, delivered discharge, state of charge, losses, curtailment, and the dispatch signal. Record usable capacity, power, duration, depth of discharge, round-trip efficiency, cycles, auxiliary load, degradation, charging source, and operating purpose. Annual charge and discharge totals can hide the hours that determine the emissions effect.

CONSEQUENTIAL ESTIMATE

A project estimate can multiply delivered discharge by the marginal factor at discharge and subtract charging energy multiplied by the marginal factor at charge. The method should use geography and time intervals that match the project. It should not use a corporate Scope 2 factor as a substitute for marginal impact. The result should show uncertainty and the sources of model error.

CO-LOCATED SOLAR

If a battery charges from solar, determine what would have happened without storage. Solar energy may otherwise have served onsite load, been exported, or been curtailed. That counterfactual changes the result. Renewable charging does not make every discharged MWh emission-free. The claim also depends on who owns the energy attributes and how losses are treated.

INTERVAL-DATA CONTROL

The operating file should reconcile interval charge and discharge to meter totals and explain missing intervals, clock changes, curtailment, auxiliary load, and state-of-charge resets. Dispatch purpose should be traceable to the control signal or operating schedule. The emissions analysis should preserve the marginal-factor series and model version. A result based on modeled dispatch should not be described as measured operation.

Equipment choices carry carbon, safety, and end-of-life duties

Operational savings should not hide material use, manufacturing impacts, transport, repair, packaging, or disposal.

PROCUREMENT RECORD

For panels, batteries, inverters, mounting systems, cable, transformers, and other equipment, record manufacturer, model, quantity, mass, origin, warranty, performance criteria, certifications, environmental declaration, recycled content claim, restricted-substance information, packaging, transport route, repair terms, spare parts, and end-of-life responsibility. Supplier claims need a version and product scope.

CIRCULARITY HIERARCHY

Design for long service, safe operation, maintenance, repair, reuse, refurbishment, remanufacture, and material recovery before disposal. A recyclable label does not show that a collection and processing route exists in the project geography. The report should state the party responsible at replacement and end of life, including batteries, damaged modules, electronics, packaging, and construction waste.

DATA AND INCIDENTS

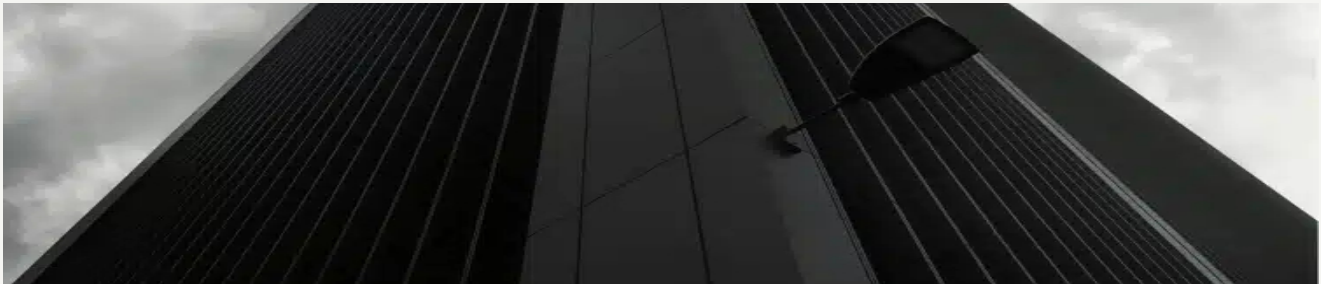
Track materials placed on the market or installed, waste generated, hazardous classification, storage, transporter, destination, treatment, recovery, and disposal. Record spills, damage, warranty returns, thermal events, and corrective work. Tonnes generated and percentage recycled answer different questions. They should not be combined without the mass basis and complete destination records.

EQUIPMENT PASSPORT

Create a product record that follows the equipment from approved design through purchase, receipt, installation, maintenance, replacement, and end of life. Link serial or batch information where practical. The record should retain supplier claims and their source documents, but the review should distinguish a manufacturer statement from a verified Newman outcome. Contract terms should assign take-back, transport, data, and incident duties.

Renewable infrastructure still affects water, land, and biodiversity

Technology type does not establish a positive site-level result. Location, design, construction, operation, and closure determine the exposure.



SCREENING

The project record should identify land tenure, current land use, protected or sensitive areas, habitat, species, water source, drainage, soil, erosion, contamination, cultural values, nearby communities, cumulative development, and closure obligations. The screening should use the project footprint and area of influence rather than a general regional statement.

MITIGATION HIERARCHY

Avoid the impact where possible. Minimize the remaining exposure through siting, design, timing, controls, and monitoring. Restore affected areas after work. Consider compensation only after the earlier steps and under an approved method. Each measure needs an owner, schedule, performance indicator, trigger, evidence source, and response when the control fails.

WATER AND LAND DATA

Track withdrawal, consumption, discharge, source, quality, destination, and water stress where material. Record area disturbed, occupied, restored, or protected with a consistent unit and map. Construction and cleaning methods can affect water use and runoff. The report should disclose incidents, permit conditions, grievances, non-compliance, and corrective action rather than describe only planned safeguards.

SITE EVIDENCE

A site-level statement should link to maps, surveys, permits, studies, monitoring records, incidents, grievances, and corrective actions for the reporting period. Regional information can support screening but cannot prove site condition. The review should check whether the area of influence extends beyond the project fence through access roads, transmission, drainage, noise, views, worker movement, or cumulative development. Unknown exposure should remain visible.

Workforce, safety, and development need complete denominators

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Hours, headcounts, and incidents should use a defined population and period. Activities and outcomes should remain separate.

WORKFORCE DATA

Reconcile employees to payroll and contractors to approved vendor or site records. Report average and closing full-time equivalent, employment type, location, level, gender or other approved diversity categories, hires, departures, and turnover with a stable denominator. Define local employment by geography. Protect personal information and suppress small groups when disclosure could identify a person.

SAFETY RECORD

Collect hours worked, fatalities, lost-time injuries, recordable injuries, near misses, occupational illness, high-potential events, and contractor coverage. State the rate formula and the multiplier. A zero rate needs complete hours and a functioning reporting process. Project and office exposure differ, so the report should explain coverage and avoid combining rates with incompatible definitions.

LEARNING AND DEVELOPMENT

Training hours are an output. Record course, purpose, date, duration, instructor, attendees, unique participants, required population, completion, assessment, and follow-up. An outcome claim needs evidence that knowledge or behavior changed. Newman should separate induction, safety, technical, ethics, management, and community programs rather than present one total as proof of capability.

POPULATION RECONCILIATION

Reconcile the covered population across payroll, contractor records, site access, worker hours, training, and incident systems. Differences should have an explanation. A safety rate that excludes contractors should say so near the figure. A training metric should show the required population and completion share. Diversity and local-employment figures should use approved categories and protect privacy while keeping the denominator clear.

Social value starts with a defined affected group

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Consultations, spending, jobs, donations, and training are activities or outputs. An impact claim needs evidence of change.

COUNTING RULES

Define the community, geography, period, eligible participant, unique-person rule, privacy control, and source. Separate employees, contractors, construction jobs, continuing operating jobs, suppliers, students, event attendees, and program participants. Local procurement needs a supplier-location rule and a spend boundary. Community support should not be inferred from attendance or the absence of a complaint.

OUTPUTS AND OUTCOMES

Inputs include money and staff time. Activities include meetings, training, procurement, or donations. Outputs include sessions, participants, hours, contracts, or funds delivered. Outcomes describe a documented change for affected people. Impact requires a stronger causal link and attention to other plausible causes. When that evidence is absent, Newman should report the activity or output in plain terms.

SAFEGUARDS AND GRIEVANCES

Record land and livelihood exposure, vulnerable groups, Indigenous rights where relevant, worker-community interaction, traffic, noise, dust, safety, security, cultural heritage, grievances, response time, remedy, and closure. Publish adverse effects and unresolved concerns with the same care as benefits. A confidential grievance can remain private while the report discloses an aggregated category and response status.

PARTICIPANT AND OUTCOME RECORD

Program files should assign a stable participant identifier or a documented deduplication method, while protecting personal data. Record the baseline, activity, output, intended outcome, follow-up method, time horizon, adverse effects, and unresolved issues. If the evidence stops at attendance or spending, the public wording should stop there too. A case study needs consent and should not imply that one experience represents every participant.

Risk, resilience, financing, and the next reporting cycle

IFRS S2 offers a useful structure for governance, strategy, risk management, metrics, and targets. Reference does not mean compliance.

CLIMATE RISK RECORD

Separate physical risks from transition risks and opportunities. Each entry should name the exposed asset or activity, geography, time horizon, hazard or driver, vulnerability, likelihood, possible operational or financial effect, existing control, owner, residual risk, and review date. Physical risks include acute events and chronic change. Transition risks include policy, legal, technology, market, and reputation factors.

SCENARIOS AND FINANCING

Scenario analysis tests whether a strategy remains viable under stated conditions. It is not a forecast. The report should identify the scenarios, assumptions, horizons, assets covered, method, limitations, and decision use. Financing can help a project proceed, but it does not prove additionality or environmental impact. Contracts should state ownership of assets, energy, attributes, data, and claims.

YEAR-SPECIFIC NEXT STEP

The 2026-2030 plan should use firm language only for approved commitments. Each commitment needs a baseline, a covered scope, a target date, an accountable owner, resources, dependencies, review points, and a method for reporting missed milestones.

Each proposed action should name the metric, baseline, owner, resources, dependencies, evidence, approval state, and review date. A proposal remains a proposal until management approves it. A missed milestone should remain in the next report with the reason, corrective work, and revised decision date.

DECISION USE

The risk file should show how the assessment changed a design, contract, procurement choice, capital decision, insurance approach, operating plan, or disclosure. A list of hazards without decision use is incomplete. Management should record thresholds for escalation and the information needed at the next review. The report should distinguish an option under study from funded work and a funded action from a completed result.

Limitations, corrections, source register, and approval

This page records the core disclosure limits and the references used to design the method. It is part of the report, not a legal footnote.

MINIMUM DATA BOOK

ENV-01	Gross Scope 1 emissions	tCO ₂ e	UNAVAILABLE
ENV-02	Scope 2 location-based	tCO ₂ e	UNAVAILABLE
ENV-03	Scope 2 market-based	tCO ₂ e	UNAVAILABLE
ENV-04	Scope 3 by category	tCO ₂ e	UNAVAILABLE
ENV-05	Net renewable generation	MWh	UNAVAILABLE
ENV-06	Avoided emissions reported separately	tCO ₂ e	UNAVAILABLE
SOC-01	Local employment under approved rule	%	UNAVAILABLE
SOC-02	Training hours per FTE	h/FTE	UNAVAILABLE
SOC-03	Safety rate with worker hours	rate	UNAVAILABLE
SOC-04	Unique community participants	people	UNAVAILABLE

KNOWN LIMITATIONS

The preparation team did not receive a complete historical source pack for 2025. The portal figures remain under review. The report uses editorial reference images. No independent assurance statement accompanies this draft. Newman must confirm legal entities, assets, projects, people data, environmental records, calculations, approvals, and image rights before final publication.

CORRECTION AND APPROVAL

Keep the original and revised value, reason, affected period, effect on targets, reviewer, approval date, and prior file. Final approval should include sustainability, finance, operations, legal, data control, and an authorized executive.

PRIMARY REFERENCES

- GRI 1: Foundation 2021**
<https://www.globalreporting.org/publications/documents/english/gri-1-foundation-2021/>
- GRI 2: General Disclosures 2021**
<https://www.globalreporting.org/publications/documents/english/gri-2-general-disclosures-2021/>
- GRI 3: Material Topics 2021**
<https://www.globalreporting.org/publications/documents/english/gri-3-material-topics-2021/>
- GHG Protocol Corporate Standard**
<https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>
- GHG Protocol Scope 2 Guidance**
<https://ghgprotocol.org/scope-2-guidance>
- GHG Protocol Scope 3 Standard and guidance**
<https://ghgprotocol.org/corporate-value-chain-scope-3-standard>
- GHG Protocol Project Protocol**
<https://ghgprotocol.org/project-protocol>
- IFRS S1 General Requirements**
<https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/>
- IFRS S2 Climate-related Disclosures**
<https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/>
- IAASB ISSA 5000**
<https://www.iaasb.org/publications/international-standard-sustainability-assurance-5000-general-requirements-sustainability-assurance>
- Competition Bureau Canada environmental claims guide**
<https://competition-bureau.canada.ca/en/how-we-foster-competition/education-and-outreach/publications/environmental-claims-and-competition-act>