



Hunter Valley Fabrication Pty Ltd

Complete · Scope 1, 2 & 3 Inventory

JAN-DEC 2025 · REPORT ID de22e8fd

Factor Pack v2.6.15 · USEEIO Supply Chain v1.3 (USD 2022) · EPA Hub 2025 · eGRID 2023 · EPA WARM v16 · EIA CBECS 2018 · EEA 2024 (EU grids) · DESNZ 2026 (UK) · SEAI 2025 (IE) · CO2emissiefactoren 2026 (NL) · NGA 2026 (AU) · IVL 2025 (SE) · EEA 2024 (BE) · Defra/Leeds 2023 (UK Scope 3) · CEDA by Watershed 2024/2025 (Scope 3 outside the US and UK)

Prepared by aisustainablefuture.com carbon engine 2.5 on behalf of Hunter Valley Fabrication Pty Ltd.

Organizational boundary: Operational control · Base year: 2025

This inventory has not been subject to third-party verification.

Sample report: the company, its ledger and its figures are fictional.

§ 0 EDITOR'S NOTE ON THE JAN-DEC 2025 INVENTORY

auditor brief

This report documents a footprint of **873.3 tCO₂e** across the Jan-Dec 2025 reporting period, covering **26.2%** of the spend uploaded and understated to the extent the rest carries emissions, decomposed and cited line by line in the pages that follow. Scope 3 (value chain) accounts for **54%** of the total, driven principally by Primary Metals at **395.4 tCO₂e**. Of **168** classified rows, **0%** used activity-based factors (±5-10% accuracy) and the balance used spend-based factors (±25-40%, an engineering estimate for the method - §7.3.2 sanctions economic-value data and does not quantify its error); spend-weighted, **82%** of the total came from high-confidence vendor or category matches. The pages that follow carry the full factor provenance, the transaction-level ledger and the methodology - the material an assurance engagement would start from, not a substitute for one.

§ 0.1 EMISSIONS BALANCE · FISCAL YEAR SUMMARY

tCO₂e

S1	Scope 1 STATIONARY + MOBILE COMBUSTION, OWNED & CONTROLLED SOURCES	141.80	16%
S2	Scope 2 PURCHASED GRID ELECTRICITY, LOCATION-BASED FACTOR APPLIED	259.13	30%
S3	Scope 3 VALUE CHAIN · CLOUD · FREIGHT · TRAVEL · PURCHASED GOODS	472.33	54%

CLOSING BALANCE · FY TCO₂E

873.3 tCO₂e

§ 1.1 SCOPE 1 · DIRECT COMBUSTION

tCO₂e by type

	CATEGORY	T CO ₂ E	SHARE
S1	Diesel NGA 2026 TABLE 9 KG CO ₂ E/L · PRICED AT THE OFFICIAL PRICE FOR THE PERIOD	98.49	69%
S1	Natural Gas NAICS 221210 · STATIONARY COMBUSTION	41.27	29%
S1	Gasoline NGA 2026 TABLE 9 KG CO ₂ E/L · PRICED AT THE OFFICIAL PRICE FOR THE PERIOD	2.04	1%

§ 1.2 SCOPE 2 · PURCHASED ENERGY

tCO₂e by type

	CATEGORY	T CO ₂ E	SHARE
S2	Electricity NGA 2026 (DCCEEW) · GRID ELECTRICITY, PER DOLLAR AT AN ASSUMED PRICE	259.13	100%

§ 1.3 SCOPE 3 · VALUE CHAIN

tCO₂e by type

	GHG CATEGORY / EMISSION TYPE	T CO ₂ E	SHARE
S3	CAT 1 · PURCHASED GOODS & SERVICES	428.62	91%
	Primary Metals CEDA by Watershed · Open CEDA 2025 · AU	395.37	92%
	Chemical Manufacturing CEDA by Watershed · Open CEDA 2025 · AU	14.66	3%
	Fabricated Metals CEDA by Watershed · Open CEDA 2025 · AU	8.17	2%
	Water Utility CEDA by Watershed · Open CEDA 2025 · AU	3.76	1%
	Staffing Agencies CEDA by Watershed · Open CEDA 2025 · AU	2.09	0%
	Telecommunications CEDA by Watershed · Open CEDA 2025 · AU	1.62	0%

	GHG CATEGORY / EMISSION TYPE	T CO ₂ E	SHARE
	Software Subscriptions CEDA by Watershed · Open CEDA 2025 · AU	1.23	0%
	Accounting Services CEDA by Watershed · Open CEDA 2025 · AU	0.67	0%
	Restaurant Catering CEDA by Watershed · Open CEDA 2025 · AU	0.47	0%
	Office Supplies CEDA by Watershed · Open CEDA 2025 · AU	0.36	0%
	Retail Merchandise CEDA by Watershed · Open CEDA 2025 · AU	0.22	0%
S3	CAT 3 · FUEL- & ENERGY-RELATED ACTIVITIES (NOT INCLUDED IN SCOPE 1 OR SCOPE 2)	21.59	5%
	Electricity T&D losses NGA 2026 TABLE 40 · AUSTRALIA NETWORK LOSSES, MEAN OF THE EIGHT GRIDS (ESTIMATE)	21.59	100%
S3	CAT 4 · UPSTREAM TRANSPORTATION	10.32	2%
	Freight Shipping CEDA by Watershed · Open CEDA 2025 · AU	8.65	84%
	Courier Delivery CEDA by Watershed · Open CEDA 2025 · AU	1.67	16%
S3	CAT 5 · WASTE GENERATED IN OPERATIONS	7.69	2%
	Waste Disposal CEDA by Watershed · Open CEDA 2025 · AU	7.69	100%
S3	CAT 2 · CAPITAL GOODS	2.76	1%
	Equipment Purchases CEDA by Watershed · Open CEDA 2025 · AU	2.76	100%
S3	CAT 6 · BUSINESS TRAVEL	1.35	0%
	Business Travel Air CEDA by Watershed · Open CEDA 2025 · AU	1.11	82%

GHG CATEGORY / EMISSION TYPE	T CO ₂ E	SHARE
Business Travel Lodging CEDA by Watershed · Open CEDA 2025 · AU	0.24	18%

§ 1.4 SPEND DATA PROCESSED · FACTOR × \$ = EMISSIONS

kg CO₂e per USD

	CATEGORY	SPEND (USD)	FACTOR	T CO ₂ E
S1	Natural Gas	\$7,770	5.3110	41.27
S1	Diesel	\$35,951	2.7394	98.49
S1	Gasoline	\$848	2.4002	2.04
S2	Electricity	\$75,327	3.4400	259.13
S3	Water Utility	\$4,068	0.9247	3.76
S3	Waste Disposal	\$6,807	1.1303	7.69
S3	Telecommunications	\$4,212	0.3845	1.62
S3	Software Subscriptions	\$4,368	0.2820	1.23
S3	Primary Metals	\$281,490	1.4046	395.37
S3	Chemical Manufacturing	\$19,334	0.7583	14.66
S3	Courier Delivery	\$3,719	0.4480	1.67
S3	Fabricated Metals	\$10,484	0.7796	8.17
S3	Freight Shipping	\$11,986	0.7220	8.65
S3	Business Travel Air	\$897	1.2395	1.11
S3	Staffing Agencies	\$18,720	0.1114	2.09
S3	Business Travel Lodging	\$624	0.3839	0.24
S3	Office Supplies	\$806	0.4510	0.36
S3	Equipment Purchases	\$6,240	0.4430	2.76
S3	Accounting Services	\$5,460	0.1230	0.67
S3	Retail Merchandise	\$494	0.4507	0.22

	CATEGORY	SPEND (USD)	FACTOR	T CO ₂ E
S3	Restaurant Catering	\$2,015	0.2352	0.47
TOTAL · CLASSIFIED SPEND		\$501,621		851.67

§ 2 METHODOLOGY & STANDARDS

per GHG Protocol

This inventory is compiled under the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition) and the Corporate Value Chain (Scope 3) Standard. The hybrid methodology follows the §7.3.2 data hierarchy: Tier 2 activity-based factors where customer activity data was supplied; Tier 3 spend-based screening for the remainder.

Factor file version: **2.6.15-2026-10-05**. Spend-based factors carry an uncertainty band this report takes as $\pm 25\text{--}40\%$. That band is an engineering estimate for spend-based screening, not a figure published by the GHG Protocol: §7.3.2 sanctions the economic-value METHOD and does not quantify its error. Activity-based factors use EPA Emission Factors Hub Table C-1 for liquid fuels, EPA Stationary Combustion factors for natural gas and propane, NGA 2026 (DCCEEW) · New South Wales and ACT 0.6 kg CO₂e/kWh grid intensity for electricity, and IPCC AR5 100-year GWP for refrigerant fugitive emissions. Activity factor file version: **1.8-be-eea2024-2026-09-30**. Activity-based accuracy: $\pm 5\text{--}10\%$.

For this report, **0 of 168** classified rows (**0%**) used activity factors; **168** used spend-based factors. Activity rows take precedence over spend rows for the same emission category - no double-counting.

Scope 1 captures direct emissions from owned or controlled sources; activity data supplants spend where supplied, else the spend-proxy method applies and is disclosed as such. Scope 2 captures purchased electricity. Grid factor applied for Scope 2: **3.44** kg CO₂e per USD (AU · New South Wales and ACT), from NGA 2026 (DCCEEW) · New South Wales and ACT 0.6 kg CO₂e/kWh over an assumed electricity price.

Cat 12 (End-of-Life). GHG Protocol Scope 3 Category 12 (end-of-life treatment of sold products) is **not applicable** to this report. The customer does not sell physical products, so there are no end-of-life emissions to attribute. A SaaS, service, or professional-services business legitimately reports Cat 12 as N/A under GHG Protocol Scope 3 Standard §5.12.

Scope 3 category coverage. Of the 15 GHG Protocol Scope 3 categories, this report renders results for **Cats 1, 2, 3, 4, 5, 6, 7, 12** - purchased goods and services (spend-based screening per §7.3.2), capital goods (equipment, IT and construction spend), fuel- and energy-related activities (Activity C - grid T&D losses derived from Scope 2), upstream transportation (when freight spend is present), waste generated in operations, business travel (when the relevant spend is present), employee commuting (see the limitation below), and end-of-life of sold products (Cat 12 where applicable; see §4b above for the three-branch disclosure). Each of these categories renders only when the classifier detects matching activity in the uploaded data - a report covering purely office-based SMB spend will typically render Cats 1, 3, and 12, while Cats 2, 4, 5, 6, 7 appear only when equipment, freight, waste, travel or commuting categories are populated. **Category 7 is bounded by the method**. A spend-based inventory can only see commuting the reporting entity PAID for -

commuter benefits, transit passes and subsidies. Commuting borne by employees themselves does not enter the ledger and therefore cannot enter this figure, and for most entities that is the larger share of it. A Category 7 total of zero here means no employer-paid commuting spend was found, not that employees do not commute. A complete Category 7 requires an employee survey of home-to-work distance and mode per the GHG Protocol Scope 3 Standard, which is outside a spend-based screening. Factor data is additionally provisioned for **Cats 8, 9** (upstream leased assets via EIA CBECS average-data intensity, downstream transportation via EPA Hub distance-based factors) - no route from customer input to these categories exists yet; rows exist in the factor file and are citable, but do not yet materialize in the report. Categories **10, 11, 13, 14, 15** (processing of sold products, use-phase of sold products, downstream leased assets, franchises, and investments) are not covered in this release and are disclosed as out-of-scope per GHG Protocol §5. A customer for whom any of these uncovered categories is material should supplement this screening with a category-specific inventory before using the numbers for regulatory filing or third-party assurance.

Energy is priced where and when it was bought. Each road fuel purchase is converted to a quantity (litres, gallons, therms or kWh) at the official price for your country in the period of the transaction (Australian Institute of Petroleum terminal gate prices (national average)), net of any VAT or GST the business recovers. The quantity is then multiplied by the physical emission factor or the grid intensity. The quantity and price used are printed against each row of the transaction ledger.

Scope 3 uses factors for your country's economy. Purchased goods and services are converted with Open CEDA factors for Australia: kg CO₂e per US dollar spent with each industry, from a multi-regional input-output model that includes the upstream emissions of the imports that industry uses. Each category takes the CEDA sectors of what was bought, priced at purchaser prices of the year of the spend. A good bought directly from abroad is still priced as output of your country's economy. The factor and the CEDA release and country used are printed against each ledger row.

Spend-based emission factors for Australia purchases: CEDA by Watershed. Source: Open CEDA 2025 by Watershed, accessed on 2026-09-29 from <https://registry.opendata.aws/open-ceda>, licensed under CC BY-SA 4.0 (<https://creativecommons.org/licenses/by-sa/4.0/>). Changes by aisustainablefuture.com: CEDA sectors averaged to our spend categories, with stores and wholesalers mapped to the goods they sell; converted from 2023 US dollars at producer prices to purchaser prices of the year of the spend (CEDA's latest index year for later spend), using CEDA's sector price index and, for sectors CEDA gives a trade margin (its purchaser-producer ratio), trade and transport margins priced at CEDA factors for the same country; spend converted to US dollars at the ECB reference rate for the month of each purchase (a fixed rate for a currency the ECB does not publish); a country value that is zero, or more than three times or less than a third of that country's usual level against its region, replaced by CEDA's regional average scaled to that level. The adapted factors in this report are licensed under CC BY-SA 4.0. Source data provided as is, without warranties. No endorsement by Watershed is implied.

Part of Scope 1 (natural gas, 29% of it) is still anchored to US fuel prices. The spend-based Scope 1 factors in this pack are kg CO₂e per dollar, derived as a published physical factor divided by a US retail price - \$3.50 a gallon for motor gasoline, \$4.00 for diesel, \$1.00 a therm for natural gas. Applying them to spend in a country with different fuel prices implies a quantity of fuel that is wrong by the ratio of the two prices, and the error runs the same way for every affected row. Where local fuel is dearer than in the US - which is most of Europe - this OVERSTATES your Scope 1, materially and outside the uncertainty band quoted above. The fix is exact and takes one number off your fuel invoice: enter litres, gallons, kWh or therms of fuel purchased rather than what you paid. The physical factors are combustion chemistry and do not vary by country, so a quantity gives a correct answer everywhere. Until then, treat that part of Scope 1 as an upper bound; the rest is priced at your country's official prices for the period.

Your Scope 2 was priced through an assumed electricity price. The per-dollar grid factors are not measured tariffs: each one is a published per-kWh grid intensity divided by an assumed price for electricity in that country. Across the countries in this pack those assumed prices sit mostly between \$0.12 and \$0.18 per kWh, which is a much narrower spread than real commercial tariffs, and real tariffs run from roughly \$0.05 in the Gulf to \$0.35 in Germany and Ireland. Where the assumed price is higher than what you actually pay, this UNDERSTATES your Scope 2; where it is lower, it overstates. **The fix takes one number off your electricity bill.** Give us the kWh you consumed and the assumed price drops out of the calculation entirely, because the per-kWh intensity is measured rather than derived. That is the single highest-value number you can supply for this report.

Boundary, base year and recalculation. Organizational boundary: **Operational control**. Base year: 2025. Where either is unstated the customer did not supply it, and this report makes no assumption on their behalf; both are required for a conforming inventory and both are collected at upload. Recalculation policy: the base year is restated when a structural change (acquisition, divestment, outsourcing), a methodology change, or a discovered error alters base-year Scope 1 + 2 by more than 5%. That threshold is this report's declared significance threshold per GHG Protocol Chapter 5; a screening inventory has no prior period to restate, so the policy governs from this year forward.

Gross figures, biogenic carbon and per-gas reporting. Every total in this report is GROSS: no purchased offsets, renewable energy certificates or allowances have been deducted, and the engine has no field in which to enter them. Biogenic CO₂ is not separately quantified - a spend-based screening cannot distinguish the biogenic fraction of a fuel or material purchase from its fossil fraction, so no biogenic figure is claimed either way. Per-gas: Scope 1 combustion is reported as CO₂ and non-CO₂ (CH₄ and N₂O combined) because the EPA Hub publishes the combustion factor as CO₂ with a single non-CO₂ uplift; splitting CH₄ from N₂O would require per-gas factors this engine does not carry, and inventing the split would be worse than declining it. Spend-based rows are blended CO₂e by construction and cannot be decomposed at all. No PFC or SF₆ sources were identified.

Amounts were in AUD. Non-USD amounts were converted to USD using static FX rates (vintage: **February 2026**) before emission factors were applied. Conversion details appear in the Transaction Ledger.

Calculation. For spend-based rows: $\text{tCO}_2\text{e} = (\text{spend USD}) \times (\text{factor kg/USD}) \div 1,000$.
 For activity-based rows: $\text{tCO}_2\text{e} = (\text{physical quantity}) \times (\text{per-unit factor}) \div 1,000$.
 Refrigerant fugitive emissions: $\text{tCO}_2\text{e} = (\text{refrigerant kg}) \times (\text{GWP100}) \div 1,000$.

Rows were classified on the deterministic keyword path (vendor names, account names and descriptions mapped to EEIO commodity codes); Claude was not used for this upload. Vendor name takes precedence over expense_category when both are present. This report was generated on **05 October 2026**.

Sensitivity. The range below is asymmetric because the two error sources are. Factor uncertainty for spend-based screening is taken as $\pm 25\text{-}40\%$ and cuts both ways; incomplete coverage only ever understates. Applied to the inventory total (**873.3 tCO₂e**), the range is **524.0-1,419.0 tCO₂e**. The upper bound includes **140.3 tCO₂e** for spend this report could not identify, priced at the average intensity of the spend it could - an ASSUMPTION, not a measurement, and the true figure is unknown by construction. **What this range does NOT cover:** misclassification. A row assigned to the wrong category moves by the RATIO of two factors, not by a percentage, and the factors in this pack span roughly two orders of magnitude - so a single misrouted row can exceed the whole band. The per-row factor and mapping logic in the transaction ledger are there to make that checkable. Substituting activity data for spend in high-impact categories tightens the factor half toward $\pm 5\text{-}10\%$.

This draft is intended for screening, supplier-disclosure response (CDP, Walmart Project Gigaton, Microsoft Supplier Sustainability), and management decision support. For formal regulatory filings or third-party assurance, supplement with primary activity data across material categories and engage an ISO 14064-3 reviewer.

§ 2.1 SCOPE BOUNDARY STATEMENT

This inventory declares **Scope 1** (direct fuel combustion), **Scope 2** (purchased electricity), and **Scope 3** (value chain) emissions. Scope 3 categories assessed from your spend data: Category 1 - Purchased Goods and Services; Category 2 - Capital Goods; Category 3 - Fuel- and Energy-Related Activities (not included in Scope 1 or Scope 2); Category 4 - Upstream Transportation; Category 5 - Waste Generated in Operations; Category 6 - Business Travel. Other value-chain categories are included only where they can be identified from spend; those not derivable from the ledger (for example employee commuting or use of sold products) are not assessed. Of **239** line items, **168** were classified into Scope 1, 2 or 3; **67** were excluded as non-emission (payroll, tax, rent and similar). Of the spend uploaded, **26.2%** carries an emission factor, **69.5%** is non-emitting and was deliberately excluded (payroll, tax, rent and similar), and **4.2%** could not be identified. Only the last of those three understates your footprint. **A further 4 rows could not be recognized**, carrying **\$80,600** of the

\$1,911,935 uploaded. They contribute nothing to the totals above, so this footprint is understated. If those rows emit at the same average intensity as the spend that did price, they would add roughly 140.3 tCO2e (+16.1%). That is an assumption and not a measurement - the true intensity of an unidentified row is unknown, which is why it is unidentified - but it is the size of the question, and it is not small. The unrecognized rows are listed in the appendix; naming those vendors more explicitly in your ledger is the fastest way to bring them in.

§ 2.2 DATA INTAKE DECISIONS · STRUCTURAL

auto-detected

Before parsing the upload, the engine inspected its structure and auto-detected the settings below. Each decision normalizes the data to a consistent internal format before emission factors are applied, preserving the ability to reconcile each line against your general ledger.

File encoding	UTF-8
Decimal convention	US (1,234.56)
Negative amount format	Hyphen (-1234.56)
Date convention	DD/MM/YYYY (day-first)
Localized column headers mapped	Date→date, Contact→vendor, Account Name→category

Additional notes. Mapped localized column headers: 'Date'→date, 'Contact'→vendor, 'Account Name'→category; Detected date format: DD/MM/YYYY (based on 239 date cells with majority-vote convention)

§ 2.3 ROW-LEVEL INFERENCE DECISIONS · TOP 20 BY SPEND

rescued rows

ROW	ORIGINAL GAP	INFERRED VALUE	SIGNAL SOURCE
R-99	Other	No currency in the file; read	Engine
R-60	Other	No currency in the file; read	Engine
R-122	Other	No currency in the file; read	Engine
R-18	Other	No currency in the file; read	Engine
R-138	Other	No currency in the file; read	Engine
R-217	Other	No currency in the file; read	Engine
R-199	Other	No currency in the file; read	Engine
R-157	Other	No currency in the file; read	Engine
R-2	Other	No currency in the file; read	Engine
R-180	Other	No currency in the file; read	Engine
R-81	Other	No currency in the file; read	Engine
R-37	Other	No currency in the file; read	Engine
R-172	Other	No currency in the file; read	Engine
R-93	Other	No currency in the file; read	Engine
R-114	Other	No currency in the file; read	Engine
R-52	Other	No currency in the file; read	Engine
R-13	Other	No currency in the file; read	Engine
R-133	Other	No currency in the file; read	Engine
R-151	Other	No currency in the file; read	Engine
R-31	Other	No currency in the file; read	Engine

§ 3 DATA QUALITY · CONFIDENCE & PROVENANCE

rows classified

82% of total emissions came from rows classified at high confidence (vendor or category matched at ≥ 0.8). The balance sits in medium- or low-confidence rows - review those in the Transaction Ledger if citing specific line items. Top 3 vendors represent 81% of Scope 3 spend (18 distinct vendors total) - reduction effort concentrated on those three accounts has the highest leverage. **Note.** 44 of the 168 rows that carry a factor (26%) were matched on weaker evidence than a direct vendor hit (< 0.8). Common causes: partial vendor names, ambiguous expense categories, or contradictory vendor/category pairs. Cleaner vendor names or activity-data overrides would tighten these rows. Rows that could not be matched at all are a separate figure and are reported in § 2.1 as uncovered spend.

The engine recovered 20 data points that would otherwise have been excluded or left blank: 20 via notes-column inference. Each recovered row is flagged in the Transaction Ledger with its inference source.

Classification method	GHG Protocol spend-based (automated)
Emission-factor source	Scope 1 and 2: NGA 2026 Table 9, priced at Australian Institute of Petroleum terminal gate prices (national average); NGA 2026, per dollar at an assumed electricity price; US EPA factors at US prices for natural gas, which has no price series here; Scope 3: CEDA by Watershed (Open CEDA 2025, CC BY-SA 4.0, adapted); factor pack v2.6.15-2026-10-05
Rows uploaded	239
Rows priced into the totals	168
High-confidence mappings	124
Items for review	44
Total transactions flagged	4
· unrecognized, not priced	4

Industry-standard estimation per GHG Protocol Corporate Standard (2015 Revised). Spend items were classified via automated mapping with keyword and vendor recognition. For tighter accuracy, supply actual activity data (kWh, litres, km) where available.

§ 5 AUDIT TRAIL · SAMPLE

top 20 by spend

REF	VENDOR	CATEGORY	CONF.	USD
R-172	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.437 · 39.215 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$27,290 AUD 41,985
R-93	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.403 · 37.223 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$26,534 AUD 40,821
R-114	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.416 · 37.224 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$26,284 AUD 40,437
R-52	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.373 · 34.774 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$25,333 AUD 38,974
R-13	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.357 · 33.693 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$24,824 AUD 38,191
R-133	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.425 · 33.824 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$23,740 AUD 36,523
R-151	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.415 · 32.709 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$23,122 AUD 35,572
R-31	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.373 · 30.318 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$22,080 AUD 33,969

R-74	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.37 · 29.098 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$21,240 AUD 32,678
R-211	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.418 · 29.698 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$20,948 AUD 32,227
R-233	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.447 · 29.269 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$20,225 AUD 31,115
R-193	BlueScope Distribution CANONICAL · BLUESCOPE	Primary Metals [S3] · SPEND f=1.426 · 28.328 tCO2e · CEDA by Watershed 2025 AU Substring-match → 'bluescope' (score 95): Steel maker and distributor	Strong	\$19,870 AUD 30,569
R-220	AGL Energy	Electricity [S2] · SPEND f=3.44 · 23.795 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,917 AUD 10,642
R-183	AGL Energy	Electricity [S2] · SPEND f=3.44 · 22.853 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,643 AUD 10,221
R-141	AGL Energy	Electricity [S2] · SPEND f=3.44 · 22.758 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,616 AUD 10,178
R-40	AGL Energy	Electricity [S2] · SPEND f=3.44 · 22.660 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,587 AUD 10,134
R-21	AGL Energy	Electricity [S2] · SPEND f=3.44 · 22.568 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,560 AUD 10,093

R-160	AGL Energy	Electricity [S2] · SPEND f=3.44 · 22.213 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,457 AUD 9,934
R-72	Lincoln Electric Austr	Equipment Purchases [S3] · SPEND f=0.443 · 2.764 tCO2e · CEDA by Watershed 2025 AU Exact keyword: 'equipment' → equipment_purchases	Strong	\$6,240 AUD 9,600
R-202	AGL Energy	Electricity [S2] · SPEND f=3.44 · 21.001 tCO2e Substring-match → 'agl energy' (score 95): Australian electric utility	Strong	\$6,105 AUD 9,392

* = outlier or missing vendor · Strong/Good/Review = vendor-match confidence · [S1/S2/S3] = scope tag · ACTIVITY / SPEND = factor class · FX rates: static (February 2026) · f= = emission factor applied · Resolved = identified by you, not by the engine

§ 5b UNRECOGNIZED ROWS

4 rows · \$80,600

These carry no emission factor and contribute nothing to any total above, so the inventory is understated by whatever they represent. They are the fastest thing to fix: tell us what these vendors are, or name them more fully in your ledger, and they price on the next run.

REF	VENDOR	CATEGORY	CONF.	USD
R-54	ATO	N/A · SPEND	Review	\$20,150 AUD 31,000
R-117	ATO	N/A · SPEND	Review	\$20,150 AUD 31,000
R-174	ATO	N/A · SPEND	Review	\$20,150 AUD 31,000
R-236	ATO	N/A · SPEND	Review	\$20,150 AUD 31,000