



# **PUBLIC DISCLOSURE STATEMENT**


**CARBON NEUTRAL PTY LTD**

**ORGANISATION CERTIFICATION**

**CY2021**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



NAME OF CERTIFIED ENTITY	Carbon Neutral Pty Ltd
REPORTING PERIOD	1 January 2021 – 31 December 2021 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Ray Wilson  CEO  31 May 2022</p>



**Australian Government**  
**Department of Industry, Science,  
Energy and Resources**

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	201.74 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% CERs, 100% Biodiverse Reforestation
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	31 May 2022 Heidi Fog Carbon Neutral Pty Ltd Next technical assessment due: April 2025
THIRD PARTY VALIDATION	Type 1 30 May 2022 Ben Tardrew-Munday Tardrew Partners

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

Carbon Neutral Pty Ltd (Carbon Neutral) has been certified 'carbon neutral' for its Australian business operations as an Organisation using an Operation Control approach.

CY2021 is Carbon Neutral's third year as a Climate Active Carbon Neutral certified organisation. CY2021 marks a change in our emissions boundary as we have had to recalculate our base year; the ownership of the properties where we establish mixed native species reforestation (primarily on degraded farmland) were transferred to the Carbon Neutral ABN.

### Organisation description

Carbon Neutral is a profit-for-purpose carbon solutions provider and carbon project developer. Established in 2001, we are a leader in climate change solutions. Our strength is in supporting organisations to minimise their carbon emissions and manage the opportunities and risks in a low carbon economy.

We provide carbon management services to organisations across the globe, from carbon advisory to offsetting GHG emissions. Our core services include carbon accounting and sustainability consulting, energy reduction strategies, carbon calculators, carbon offset retailing and biodiverse reforestation project development and management.

Carbon Neutral is committed to having net zero emissions to help mitigate human induced climate change. Since 2013 we have measured and offset our unavoidable greenhouse gas (GHG) emissions. We address our carbon own footprint through reducing and managing emissions, and offsetting all unavoidable emissions through the purchase and surrender of carbon credits that help fund projects that permanently reduce, avoid or sequester greenhouse gases. Carbon Neutral has determined its organisational GHG emissions inventory in accordance with the Climate Active Carbon Neutral Standard for Organisations and included all facilities under the operational control of the organisation. In addition to including emission from facilities over which it has control over, emission that are a consequence of the organisation's activities but which are outside of Carbon Neutral's operational control have also been included. This inventory includes Perth office, all our farms and remote workers.

Where available, included are the seven GHGs covered by the UNFCCC/Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

*“Carbon Neutral certification allows us to solidify our commitment to climate change and provide a point of difference for internal and external stakeholders.”*

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

## Inside emissions boundary

### Quantified

Accounting

Advertising

Air travel & accommodation

Cleaning & chemicals

Fees – bank, admin, survey, rates

Food, catering, & entertainment

Fuel (stationary equipment and transport)

ICT services

Insurance

Landfill & recycling

Legal services

Office paper

Parking & taxi

Postal services

Professional fees (e.g., consulting)

Property / vehicle repairs & maintenance

Staff commute

Stationery & subscriptions

Telecommunications

### Non-quantified

Water

## Outside emission boundary

### Excluded

No exclusions

## Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Carbon Neutral commits to an absolute carbon reduction of a minimum 30% and aims to support the UN sanctioned recommendation of 50% carbon reduction on its CY2021 Climate Active carbon account inventory by 2030. The result of this goal will be documented in our Climate Active CY2029 carbon account released early 2030.

#### Actions we have already implemented:

- Technology for electronic videoconferencing to minimise travelling.
- Implemented electronic invoicing and recording system to avoid the use of office paper. Embedded standard for the office paper we do purchase to be Climate Active carbon neutral certified made from 100% recycled paper pulp.
- Retired two servers in place of cloud-based solutions.
- As at 1 July 2022 our head office moved to a 5-star NABRS building.

#### Carbon Neutral's aims to further reduce our emission by the following plans:

- A company-wide policy for zero clean paper & cardboard, food and e-waste (incl. toner cartridges, batteries) but also, polystyrene, glass, aluminium and steel cans being sent to landfill and recycling. To be implemented by 30 September 2022.
- Finalise our formalising of the “work-life-working-from-home” balance, by 31 December 2022, with all staff and setting up an incentive scheme for staff to bike, walk, run and the use of public transport in combination with flexible working hours. With that we are working on reducing our carbon footprint associated with staff commuting to and from work and reducing the number of vehicles on our roads. With this we aim to reduce emissions associated with staff commute by 20%. Our new location was also chosen for its proximity to public transport and bike path infrastructure.
- When we are great at all the above items, we will address our focus on how we manage to avoid and reduce our liability for embodied emissions in our procurement of products and services from our supply chain. This project will be started early 2024 as a cooperation between our staff responsible for procurement and our supply chain. This will include a review of products and services that can be procured through the Climate Active carbon neutral supply chain.
- Our Board of Directors and Management Team are committed to actively engage, train and personal develop all colleagues, clients and supply chain to ensure all are aware of the expectations placed on them for our common goal.
- As soon as WA, provides the option for 100% renewable electricity, we will seek to convert 100%

of our electricity usage to such product. Our Victorian consultant already purchases 100% renewable electricity from the grid.

- We will uphold our status as a Climate Active carbon neutral certified organisation and our investments in the support and development of carbon credit projects and all its benefits.



## 5.EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

65 reams of Climate Active certified office paper (A4 – Reflex)

### Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location approach.

Emission category	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	0.98
Air transport (km)	1.99
Cleaning and chemicals	5.51
Construction materials and services	0.58
Electricity	24.12
Food	0.58
ICT services and equipment	3.35
Land and sea transport (km)	25.67
Machinery and vehicles	0.92
Office equipment & supplies	2.23
Postage, courier and freight	0.28
Professional services	102.74
Stationary energy	10.13
Waste	0.38
Working from home	22.28
<b>Total</b>	<b>201.74</b>

### Uplift factors

N/A.

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

## 6. CARBON OFFSETS

### Offsets retirement approach






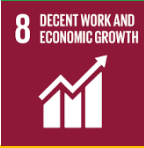



In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report	202
3. Total eligible offsets required for this report	202
4. Total eligible offsets purchased and retired for this report	202
5. Total eligible offsets banked to use toward next year's report	0

## Co-benefits

The *Yarra Yarra Biodiversity Corridor* is a native reforestation project located in Southwest Australia. The table indicates the co-benefits of this project and how this project contributes to the United Nation SDGs.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligible renewable energy offset units.

**Table: Co-benefits of the *Yarra Yarra Biodiversity Corridor*, Australia**  
(taken from an independent study conducted by Point Advisory in 2020)

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land 
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation 
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land 
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals    
Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals  

## Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Quantity	Eligible quantity (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period claim	Percentage of total (%)
Biodiverse Reforestation Carbon Offsets <sup>1</sup> Yarra Yarra Biodiversity Corridor, Western Australia			31 May 2022	12PWA298584B - 12PWA298785B		202	-	-	-	-	-
Stapled to IN-4463 Metro Delhi Project, India	CDM-CER	ANREU	31 May 2022	239,727,681 - 239,727,882	CP2 (monitoring period 2014-2016)	202	202	0	0	202	100%
<b>Total offsets retired this report and used in this report</b>										202	
<b>Total offsets retired this report and banked for future reports</b>									0		

<sup>1</sup>Yarra Yarra Biodiversity Corridor Biodiverse Reforestation Carbon Offsets are not eligible offset units under Climate Active so have been stapled with an equal number of eligible units.

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Certified Emissions Reductions (CERs)	202	100%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A.

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

<b>1. Large-scale Generation certificates (LGCs)*</b>	0
<b>2. Other RECs</b>	0

\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
<b>Total LGCs surrendered this report and used in this report</b>							0		

## APPENDIX A: ADDITIONAL INFORMATION

N/A.

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location approach.

### Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

### Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0</b>
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0
GreenPower	0	0	0
Jurisdictional renewables (LGCs retired)	0	0	0
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0
Large Scale Renewable Energy Target (applied to grid electricity only)	6,576	0	19%
Residual Electricity	28,894	28,730	0
<b>Total grid electricity</b>	<b>35,470</b>	<b>28,730</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>35,470</b>	<b>28,730</b>	<b>19%</b>
Electricity renewables	6,576	0	
Residual Electricity	28,894	28,730	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		28,730	
<b>Total renewables (grid and non-grid)</b>	<b>18.54%</b>		
<b>Mandatory</b>	<b>18.54%</b>		
<b>Voluntary</b>	<b>0.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>29</b>		

*Figures may not sum due to rounding. Renewable percentage can be above 100%*

### Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
WA	35,470	23,765	355
<b>Grid electricity (scope 2 and 3)</b>	<b>35,470</b>	<b>23,765</b>	<b>355</b>
WA	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>35,470</b>	<b>23,765</b>	<b>355</b>
<b>Emission Footprint (TCO2e)</b>	<b>24</b>		
<i>Scope 2 Emissions (TCO2e)</i>	24		
<i>Scope 3 Emissions (TCO2e)</i>	0		

### Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
N/A	0	0

*Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.*



# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Water	Yes			

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
N/A						



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