



# **PUBLIC DISCLOSURE STATEMENT**

**DSQUARED CONSULTING PTY LTD**


**ORGANISATION CERTIFICATION**

**CY2021**

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

dsquared



NAME OF CERTIFIED ENTITY	dsquared Consulting Pty Ltd
REPORTING PERIOD	1 January 2021 – 31 December 2021
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>Jacob Potter Associate 28/07/22</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	9 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% ACCUs
RENEWABLE ELECTRICITY	N/A - Location-based method
TECHNICAL ASSESSMENT	Next technical assessment due: n/a Small Organisation and ongoing certification

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The Climate Active Carbon Neutral certification is for dsquared Consulting as an organisation for the 2021 calendar year.

The certification is based on the Australian business operations of D SQUARED CONSULTING PTY LTD, trading as dsquared Consulting, ABN 38 159 612 067 and the Climate Active standards for small organisations and includes all emissions within its operational control.

### Organisation description

Formed in 2012 by Paul Davy and Deborah Davidson, dsquared Consulting delivers innovative and independent sustainable solutions in the built environment.

dsquared provides Environmentally Sustainable Design (ESD) and Sustainability advice from the earliest stages of project master planning, through building design, construction and functionality. The consultancy works on projects spanning from precinct infrastructure planning right down to the selection of office furniture.

The company has been operating out of their one office since 2014 in Adelaide, South Australia. During the calendar year of 2021 the dsquared team consisted of 12 personnel: two directors, nine ESD Consultants, and one administration support officer.

dsquared Consulting's work involves a wide variety of engagements, with the vast majority of work being completed in the company office or within the Adelaide CBD through online meetings, computer documentation and computer simulation. Specific services provided include:

- Sustainability consultancy for master planning and building developments
- Building certification submissions
- Organisational sustainability planning and net zero strategies
- Building computer simulation

*“dsquared is an innovative and independent ESD and sustainability consultancy which aims to create more sustainable spaces, places and communities.*

*We are passionate about reducing our environmental impact and Climate Active Carbon Neutral Certification is one of the ways that we demonstrate this commitment.”*

## 3. EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

### Inside the emissions boundary

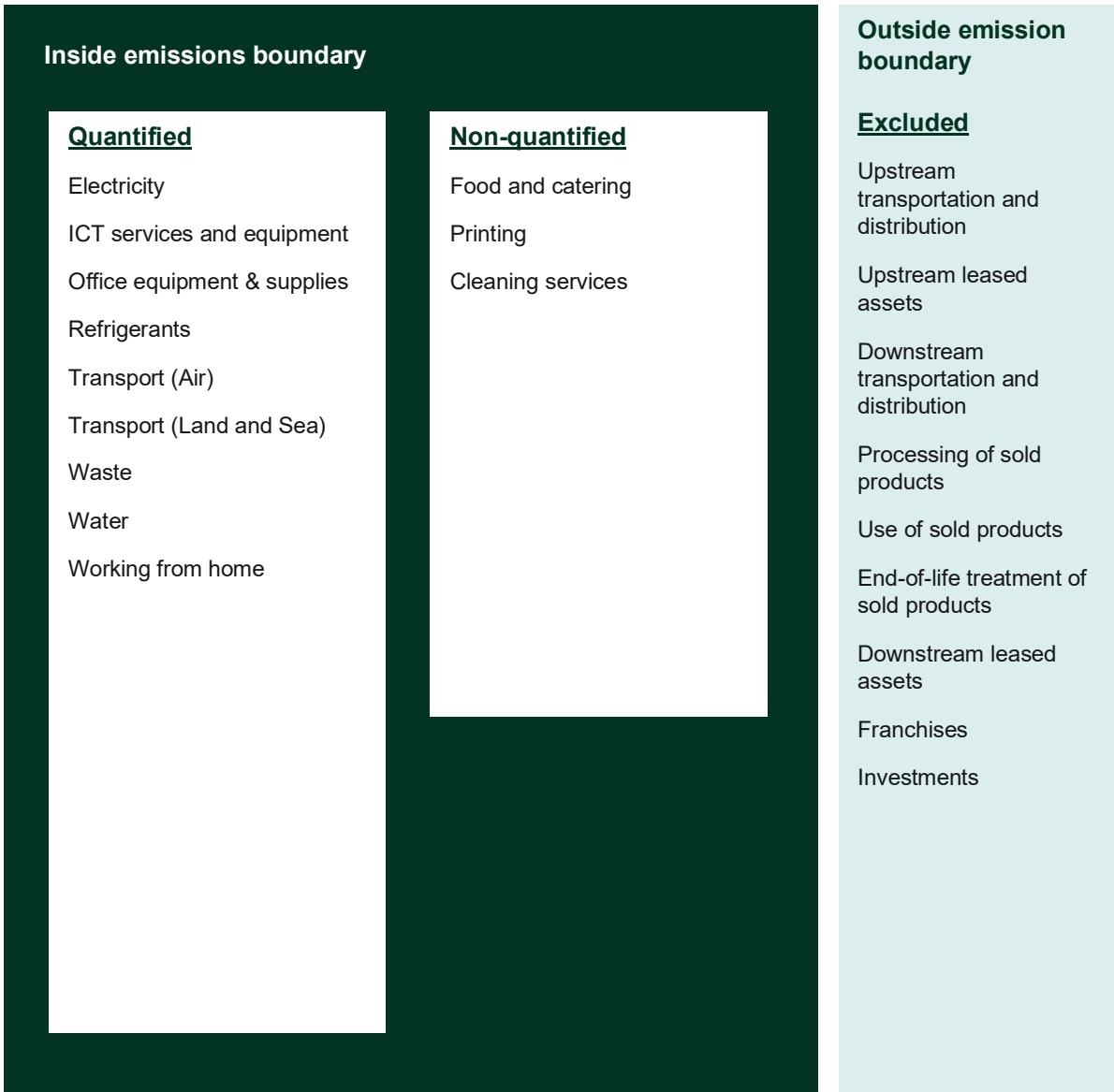
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**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 or precinct'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.



## Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

dsquared operate under certified ISO 9001 and ISO 14001 Quality and Environmental Management Systems which include ongoing data and reporting requirements. As part of ISO 9001 / 14001 dsquared have identified data and record management improvements which are continually being implemented to capture all emissions records in a consistent manner. This includes generating consistent expenditure reports from accounts software (XERO) and aligning electricity data reporting with the NABERS Energy rating.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

dsquared Consulting is dedicated to sustainability within our own business, not just for our clients and projects, and aims to 'walk the walk'. Since its inception dsquared has continually implemented emission reduction initiatives to demonstrate leadership and as a result there are reducing options remaining to achieve significant emission reductions. dsquared's emissions reduction strategy involves:

**Electricity:** A 6 Star NABERS Energy Rating has been achieved for the dsquared office which is the highest possible. dsquared are committed to maintaining this rating and ensuring energy efficiency is maximised at all times. This includes:

- Encouraging our staff to minimise energy and water consumption through sustainable behaviours including turning lights and equipment off when not in use, turning lights off when daylight levels are sufficient and reducing air-conditioning use by wearing appropriate clothing.
- Generating and utilising solar energy throughout the day and exporting excess.
- Measuring and reporting our energy consumption and carbon footprint annually.

**Transport:** dsquared staff are focussed on reducing emissions associated with transport use including flights, staff commute and business travel. This includes:

- Encouraging staff to use active transport options for commute to the office and between meetings. This may include the use of e-scooters, bicycles, or walking. Bicycle storage areas, shower facilities and lockers/storage facilities are provided to all staff.
  - Almost half (45%) of dsquared's staff commute is by walking, cycling, public transport or lower emission vehicle options (motorcycle/scooter). The aim is to increase this to over 50% in 2022.
- Encouraging virtual meetings and workshops as a first preference to reduce commute between offices and meetings. This was initially implemented as a COVID-19 response however has been maintained following restrictions being lifted.
- Staff will continue to be encouraged to consider lower emission vehicles for commutes including smaller more efficient vehicles, hybrids, electric vehicles and e-bikes. A hybrid vehicle has already been purchased in 2022 which will reduce emissions by approximately 0.25 tCO<sub>2</sub>-e.

**Waste:** dsquared has been actively monitoring waste generation and diversion rates and has set a target of maintaining a >90% landfill diversion rate and has implemented the following:

- Improved waste management practices including increased waste separation and ongoing reporting to reduce waste to landfill.
- Implementing an office-wide ban on disposable coffee cups. All staff that do bring a non-compostable disposable coffee cup to the office are required to take the cup to a Coles "Simply Cups" cups recycling collection point.
- Encouraging staff to refuse additional/unnecessary food packaging from local cafes at point of sale, including napkins and bamboo cutlery. The office is equipped with reusable cutlery and crockery and accessible to all staff.

**Operations:** As a sustainability consultancy, dsquared is committed to reducing environmental impacts and emissions and will continue the following initiatives:

- Maintaining a certified ISO 14001 Environmental Management System which requires continual improvement to reduce environmental impacts, and therefore emissions, over time.
- Promoting our commitments to our clients, project partners and associated programs to encourage sustainable change within the built environment industry.
- dsquared is currently investigating office expansions and new office leases to accommodate new staff and is committed to investigating efficient offices that have good access to daylight and operable windows to reduce the requirement of HVAC and indoor lighting use. Any new offices will also incorporate reusing existing furniture and equipment, second-hand furniture, recycled content, and certified sustainable products.
- Encouraging staff to implement emission reduction initiatives at home, such as installing solar PV, purchasing 100% Green Power or using a Carbon Neutral retailer, being energy and water efficient, reducing the use of air-conditioning and reducing waste to landfill.
- dsquared will be hosting our 10-year event in 2022 and is investigating the opportunity to run this as a certified Carbon Neutral event with a priority placed on local and sustainable catering options.

## Emissions reduction actions

dsquared is continually investigating and implementing emissions reduction initiatives to reduce our environmental impact and demonstrate leadership. In 2021, emissions continued to be lower than previous years due emission reduction initiatives and a shift in operations to reflect a post-pandemic model. This included flexible working arrangements with most staff working from home 1-2 days per week and a continued focus on using virtual tools for meetings and workshops to reduce travel (flights and commutes to meetings) and accommodation.

In addition, dsquared has implemented the following emission reduction initiatives:

- Moved to a certified Climate Active Carbon Neutral electricity retailer (Powershop) and purchased 100% Green Power to reduce electricity emissions and support renewable energy.
- Implemented a Green Cleaning policy for cleaning contractors. This plan includes the use of micro-cloths and toxic-free, water-based cleaning tools and products to minimise water and chemical use.
- A continued focus has been placed on reducing waste to landfill with monthly reporting used to track the amount of waste being generated and sent to landfill. This includes multiple resource streams including landfill, co-mingled recycling, small plastics and small metals (combined and recycled), soft plastics, dry compostable packaging, wet organics, 10c containers, batteries, electronics and coffee cup recycling with waste streams separated using BinShift bins. This has continued the previous achievement of diverting 90% of waste from landfill.
- Staff have been investigating options to reduce commute emissions including hybrid electric vehicles, commuting in smaller vehicles, and considering EVs for future car purchases.
- Utilising video conferencing to reduce the requirement to travel to and from meetings and the use of vehicles. This includes running workshops via a collaborative online workshop tool.



## 5. EMISSIONS SUMMARY

### Emissions over time

2021 emissions continued to reduce compared to 2019 with reduced business flights, hotel nights, and staff commute due to a hybrid working model of operations and transitioning to a Climate Active Carbon Neutral electricity retailer. However some emission categories increased due to higher staff numbers and the inclusion of working from home emissions. Overall, emissions have increased by 3% compared to 2020.

Emissions since base year		Total tCO <sub>2</sub> -e
Base year:	2017	5.57
Year 1:	2018	7.14
Year 2:	2019	9.59
Year 3:	2020	7.99
<b>Current Year</b>	<b>2021</b>	<b>8.22</b>

Since the base year in 2017, dsquared staff numbers have tripled from 4 to 12 personnel in 2021. This has led to an increase in emissions compared to 2017 however emissions have been trending downwards since 2019 due to emission reduction initiatives and changes in operations.

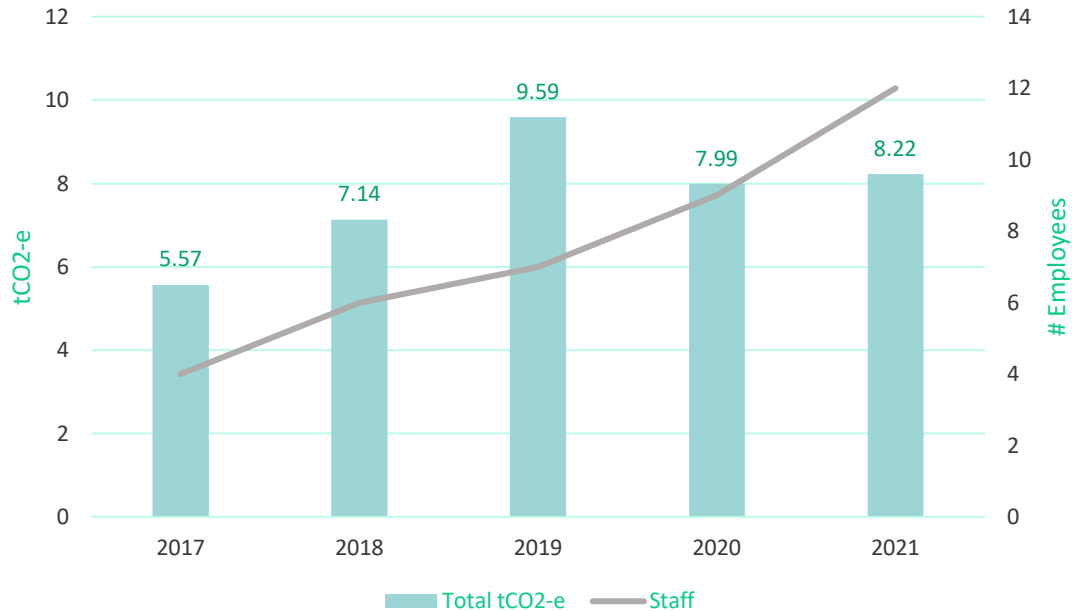


Figure 1: Emissions over time compared to total employees

The below graph summarises electricity consumption compared to staff numbers over time which demonstrates a downward trend in consumption. This has also been coupled with onsite solar PV and a Climate Active Carbon Neutral electricity retailer.

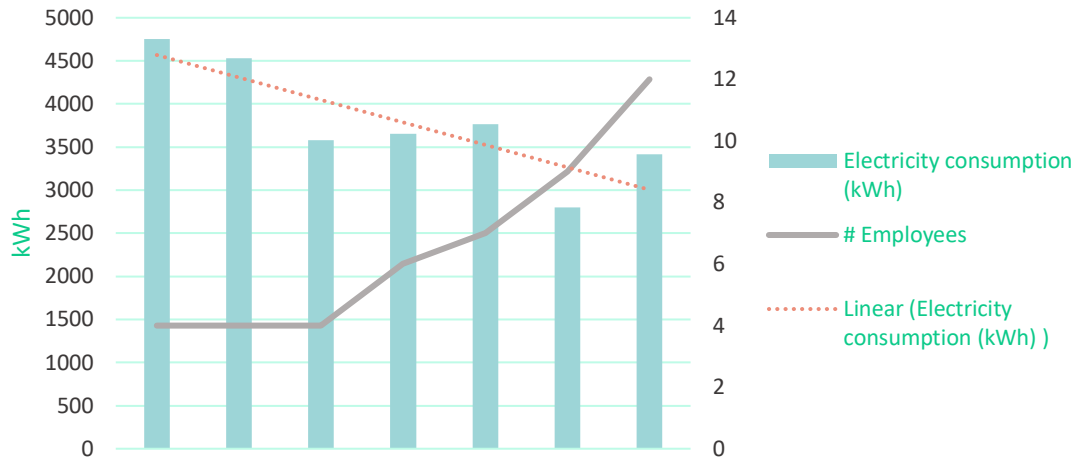


Figure 2: Electricity consumption vs. employee numbers

## Significant changes in emissions

dsquared’s total emissions have remained relatively unchanged compared to 2020, however there has been fluctuations for certain emission sources due to working from home, no flights or accommodation being used and changing to a certified Climate Active Carbon Neutral electricity retailer. Changes are as follows:

Emission source name	Current year (tCO <sub>2</sub> -e and/ or activity data)	Previous year (tCO <sub>2</sub> -e and/ or activity data)	Detailed reason for change
Electricity	0.06	0.198	Climate Active Carbon Neutral retailer and 100% Green Power procured
Flights	0.00	3.86	No flights – Online videoconferencing implemented
Accommodation	0.00	0.11	No accommodation due to no flight travel
Staff commute	3.21	3.86	Changes in staff commute due increasing staff numbers offset by working from home
Working from home	0.50	0	Addition of working from home calculations as a new emissions source

## Use of Climate Active carbon neutral products and services

A Climate Active Carbon Neutral electricity retailer (Powershop) was used for the majority of 2021.

## Organisation emissions summary

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

Emission category	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	0.00
Electricity	0.06
ICT services and equipment	0.52
Office equipment & supplies	1.89
Refrigerants	0.12
Transport (Air)	0.00
Transport (Land and Sea)	3.68
Waste	0.96
Water	0.09
Working from home	0.50
Bespoke - Climate Active Electricity	0.00
<b>Total</b>	<b>7.83</b>

## Uplift factors

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.

Reason for uplift factor	tCO <sub>2</sub> -e
A 5% up-lift has been added as a small organisation	0.39
Total of all uplift factors	0.39
<b>Total footprint to offset</b> <i>(total net emissions from summary table + total uplifts)</i>	<b>8.22</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears	
1. Total emissions footprint to offset for this report	9
2. Total eligible offsets purchased and retired for this report	25
3. Total eligible offsets banked to use toward next year's report	16

### Co-benefits

The below information has been sourced from the Carbon Market Institute website for the Nyaliga Fire Project. dsquared chose the Nyaliga Fire Project as it was based in Australia and provided a range of environmental and social outcomes while also supporting Traditional Owners.

#### About the Project

The Nyaliga Fire Project was registered in 2017 by Nyaliga Aboriginal Corporation as the Traditional Owners of the land now known as the Karunje and Durack River Pastoral Stations in the East Kimberley of Northern WA. The project involves controlled early dry season burning – aerial and on-ground – carried out by Nyaliga Traditional Owners, including the Nyaliga indigenous ranger team, which was formally established in 2020 to look after our country (pictured).

Burning operations are carried out in line with traditional indigenous knowledge and practice, but utilising modern technologies, including satellite sensing / mapping and aerial incendiary drops with helicopters. Operations are aimed at creating a patchwork of cool season burns as firebreaks, limiting destructive late season wildfires and associated greenhouse gas emissions, while ensuring protection of biodiversity and cultural sites. Nyaliga Traditional Owners are trained and employed to carry out burning on-country, and revenue generated from the sale of ACCUs is reinvested into ongoing fire management to ensure the sustainability of the project and the co-benefits it delivers.

The Nyaliga Fire Project is supported by the Kimberley Land Council (KLC) for fire and carbon operations, Wilinggin Aboriginal Corporation and the Wanjinna-Wunggurr (Native Title) Aboriginal Corporation (RNTBC), as well as ILSC as the current leaseholder.

## **Project Benefits**

The Nyaliga Fire Project proved the catalyst to improved governance of Nyaliga Aboriginal Corporation and forms a crucial aspect of the work done by the Nyaliga Rangers. Supported by a range of partners, Nyaliga now have a team of six looking after country and being trained in fire operations to carry out the Project. Fire management outcomes are not limited to carbon abatement – operations are in fact targeted at limiting late-season wildfire to ensure the protection of life, infrastructure, cultural places and habitat for important species, facilitating access and connection to country for Traditional Owners and their children and grandchildren, allowing for the transfer of traditional knowledge and skills to the next generation, and providing economic opportunities through training and employment. The sale of ACCUs from the project will constitute the first income for Nyaliga Aboriginal Corporation, with all revenue re-invested into fire management and the social, cultural and economic benefits it entails for our community.

## 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	Stapled 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	Percentage of total (%)
Nyaliga Fire Project	ACCU	ANREU - ERF109670	23/06/22	8,331,535,342 - 8,331,535,366	2021-22	0	25	0	16	9	100%
<b>Total offsets retired this report and used in this report</b>										9	
<b>Total offsets retired this report and banked for future reports</b>									16		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total				
Australian Carbon Credit Units (ACCU)		9					100%				

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A



## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based 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	937	0	85%
<b>Total non-grid electricity</b>	<b>937</b>	<b>0</b>	<b>85%</b>
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	1,096	0	100%
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)	30	0	3%
Residual Electricity	-962	-956	-87%
<b>Total grid electricity</b>	<b>164</b>	<b>-956</b>	<b>15%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>1,101</b>	<b>-956</b>	<b>187%</b>
Electricity renewables	2,063	0	
Residual Electricity	-962	-956	
<b>Exported on-site generated electricity</b>	<b>1,485</b>	<b>-1,084</b>	
Emissions (kgCO <sub>2</sub> e)		0	

<b>Total renewables (grid and non-grid)</b>	<b>187.36%</b>
<b>Mandatory</b>	<b>2.77%</b>
<b>Voluntary</b>	<b>99.51%</b>
<b>Behind the meter</b>	<b>85.09%</b>
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>0</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)
ACT	0	0	0
NSW	0	0	0
SA	164	49	11
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>164</b>	<b>49</b>	<b>11</b>
ACT	0	0	0
NSW	0	0	0
SA	937	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>937</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>1,101</b>	<b>49</b>	<b>11</b>

### Emission Footprint (TCO2e)

<b>Emission Footprint (TCO2e)</b>	<b>0</b>
Scope 2 Emissions (TCO2e)	0
Scope 3 Emissions (TCO2e)	0

## Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
Powershop Climate Active Carbon Neutral	2,321	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

The following non-quantified sources have been identified but not included due to being immaterial and are <1% for individual items and no more than 5% collectively:

- **Cleaning services:** dsquared has implemented a Green Cleaning Policy and engaged an environmentally responsible cleaning company which uses minimal chemicals and disposable cleaning items. The office is cleaned on a fortnightly basis and the impact has been deemed as immaterial.
- **Food & Catering:** Minimal food and catering is procured, with local businesses and local food supported, and the impact has been deemed as immaterial.
- **Printing & stationary:** Minimal printing and stationery is procured, and the impact has been deemed as immaterial.

### 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
Cleaning Services	Yes	No	No	No
Food Catering	Yes	No	No	No
Printing & Stationary	Yes	No	No	No

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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?
Upstream transportation and distribution	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Upstream leased assets	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Downstream transportation and distribution	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Processing of sold products	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Use of sold products	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
End-of-life treatment of sold products	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Downstream leased assets	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Franchises	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					
Investments	This source is not used in the organisation and as such have not been included in our PDS or carbon inventory					



An Australian Government Initiative

