PUBLIC DISCLOSURE STATEMENT

NORTHMORE GORDON ENVIRONMENTAL

SERVICE CERTIFICATION
CY2022

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Northmore Gordon Environmental Pty Ltd
REPORTING PERIOD	1 January 2022 – 31 December 2022 Arrears report
DECLARATION	*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.*  **Hamish McGovern** **Group Managing Director** **28 July 2023**

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version March 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	204 tCO2-e
THE OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.64%
CARBON ACCOUNT	Prepared by: Northmore Gordon
TECHNICAL ASSESSMENT	21 April 2023 Northmore Gordon - Shan Nanayyakara Next technical assessment due: CY2025
THIRD PARTY VALIDATION	Type 1 28 April 2023 Damon Roddis – Zephyr Environmental

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification is for the services of Northmore Gordon Environmental Pty Ltd (ABN 45 160 805 649).

Service description

Northmore Gordon Environmental provides services in energy cost reduction, decarbonisation advisory, and environmental certificate creation and aggregation.

The functional unit is one year of services delivered by Northmore Gordon Environmental Pty Ltd and its businesses Northmore Gordon Pty Ltd and Northmore Gordon Pte Ltd based in Singapore.

The certification is full coverage all of the services delivered and applies the cradle to grave approach. International operations have been included.

The following subsidiaries are included within this certification:

Legal entity name	ABN	ACN
Northmore Gordon Pty Ltd	44 136 798 519	136 798 519
Northmore Gordon Pte Ltd	based in Singapore	

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.

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

Accommodation and facilities
Climate Active carbon neutral products and services
Electricity
Food
ICT services and equipment
Office equipment & supplies
Postage, courier and freight
Products
Professional Services
Refrigerants
Transport (Air)
Transport (Land and Sea)
Waste
Water
Working from home

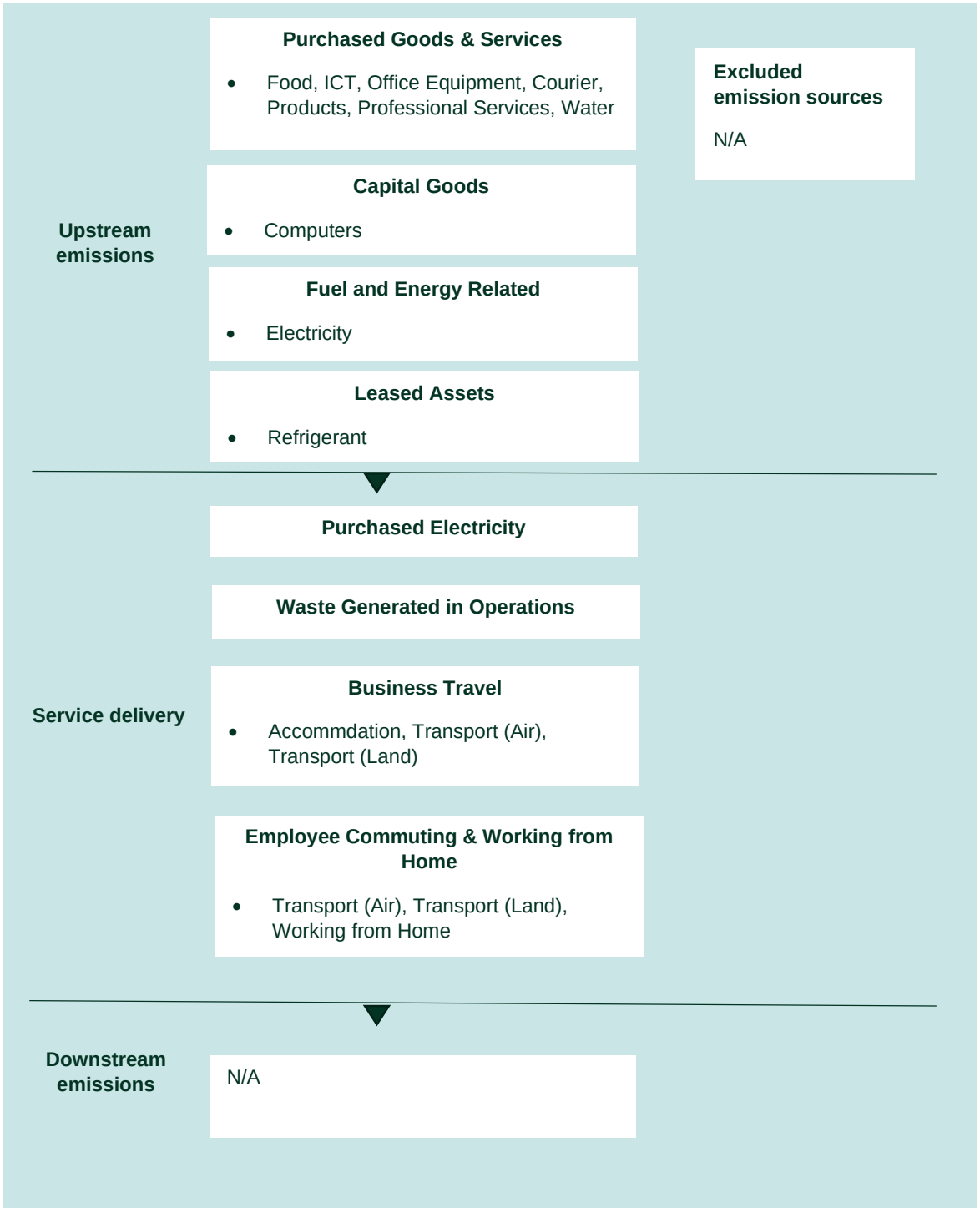
Non-quantified

Outside emission boundary

Non-attributable

Service process diagram

Cradle to grave has been applied. All upstream and delivery emissions have been included, the downstream emissions from the services delivered to our clients are considered negligible.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Northmore Gordon plans to reduce our emissions intensity by 20% by 2030 based on 2022 baseline. Intensity will be measured based on FTE which includes our permanent contractors. Our 2022 emissions performance was 7.0 tCO2e/FTE based on 28.9 FTE. Over 85% of our emissions are scope 3.

Northmore Gordon (NG) plans to conduct the following initiatives:

1. Specify energy efficient IT equipment for all new purchases, effective immediately.
2. Encourage many of our service providers (e.g., professional services – accountants, lawyers, software service providers, and advisors) to become Climate Active Carbon Neutral, and ensure that two are fully accredited under Climate Active by the end of CY2024.
3. In CY2024 ensure that all energy used by NG in our shared workspaces is purchased using either GreenPower or with LGCs retired for the energy consumption.
4. Further reduce our domestic transport emissions by:
    a. Continure to optimise travel to client sites by using virtual meetings where possible and practical.
    b. Offsetting all airline flights by the end of CY2024 with credible emissions from the Airline to reduce scope 3 emissions from business travel.
    c. Continue to encourage public transport use and bicycle travel to work by ensuring suitable bike storage and shower access at our workplaces.
5. Establishing quality criteria for purchasing carbon offsets to ensure maximum benefit to the climate by CY2023.
6. Maximise the impact of our business by continuing to develop our team's capability and knowledge in how to help our customers reduce energy waste and lower carbon emissions on a continuous basis.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Qantas Airways Ltd	Opt-In Service (Flight Offset)
Virgin Australia Holdings	Opt-In Service (Flight Offset)

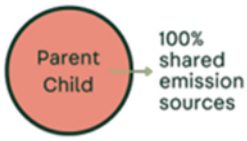
Services emissions summary

Attributable Process	tCO2-e
Purchased goods & services	118.39
Capital goods	3.42
Fuel and energy related	3.53
Upstream leased assets	0.27
Purchased electricity	25.42
Waste generated in operations	4.37
Business travel	30.17
Employee commuting & working from home	17.66
TOTAL	**203.23**

Emissions intensity per functional unit	203.23
Number of functional units to be offset	1
Total emissions to be offset	204

Shared Emissions between Certification by the Same Responsible Entity

Northmore Gordon Environmental has obtained both organisation certification and service certification for the same certification boundary.



	tCO2-e
Total offset liability	204
Offset by Organisation (Parent)	204
Offset by Service (Child)	0

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 204 t CO_2-e. The total number of eligible offsets used in this report is 204 ACCUs. Of the total eligible offsets used, none were previously banked, and all were newly acquired and retired.

Northmore Gordon has used carbon credits from the Teys Australia Naracoorte - Covered Anaerobic Lagoon (CAL) Development (ERF103390) This ERF project was registered and managed by Northmore Gordon and used the CFI Commercial & Industrial Wastewater Methodology 2015. The project abates carbon by replacing a deep open anaerobic lagoon with a new covered anaerobic lagoon (CAL) that treats the wastewater from the Teys abattoir. The captured methane, which has global warming potential of 28 times that of carbon dioxide, is used in the gas fired CHP to generate heat and electricity for the manufacturing process.

An additional carbon credit was used due to a rounding error from Northmore Gordon Environmental Pty Ltd - Smart Lighting Upgrade Project ERF120525.

Co-benefits

The project has several co-benefits:

- The biogas (containing methane) captured in the CAL is used onsite to displace the natural gas and grid electricity via the biogas CHP used in the manufacturing process.
- By covering the wastewater lagoons the surrounding areas experience lower odours from the wastewater treatment facility
- The water quality produced from the facility is of higher quality and is used in irrigation.
- This is Northmore Gordon (NG) project and hence involves NG using the emissions reductions acquired by NG from one of our customers to offset our emissions

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Eligible offsets retirement summary

Offsets retired 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 retired (tCO_2-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 (%)**
Teys Australia Naracoorte - Covered Anaerobic Lagoon (CAL) Development	ACCU	ANREU	28 Apr 2023	8,355,685,146 – 8,355,685,348	2022-23	0	203	0	0	203	99.5%
Smart Lighting Upgrade Project	ACCU	ANREU	16 Jun 2023	8,369,949,400 - 8,369,949,400	2022-23	0	1	0	0	1	0.5%
									Total eligible offsets retired and used for this report	204	
									Total eligible offsets retired this report and banked for use in future reports	0	

Please note: This is a copy of the Organisation's offsets retirement summary

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	204	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Surrender 1:

Transferring Account

Account Number	AU-2527
Account Name	Northmore Gordon Environmental Pty Ltd
Account Holder	Northmore Gordon Environmental Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF103390					2022-23		8,355,685,146 - 8,355,685,348	203

Transaction Status History

Status Date	Status Code
28/04/2023 13:36:45 (AEST) 28/04/2023 03:36:45 (GMT)	Completed (4)
28/04/2023 13:36:45 (AEST) 28/04/2023 03:36:45 (GMT)	Proposed (1)
28/04/2023 13:36:45 (AEST) 28/04/2023 03:36:45 (GMT)	Account Holder Approved (97)
28/04/2023 13:29:10 (AEST) 28/04/2023 03:29:10 (GMT)	Awaiting Account Holder Approval (95)

Surrender 2:

Transferring Account

Account Number	AU-2527
Account Name	Northmore Gordon Environmental Pty Ltd
Account Holder	Northmore Gordon Environmental Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF120525					2022-23		8,369,949,400 - 8,369,949,400	1

Transaction Status History

Status Date	Status Code
16/06/2023 15:40:57 (AEST) 16/06/2023 05:40:57 (GMT)	Completed (4)
16/06/2023 15:40:57 (AEST) 16/06/2023 05:40:57 (GMT)	Proposed (1)
16/06/2023 15:40:57 (AEST) 16/06/2023 05:40:57 (GMT)	Account Holder Approved (97)
16/06/2023 15:10:58 (AEST) 16/06/2023 05:10:58 (GMT)	Awaiting Account Holder Approval (95)

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the market-based approach.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions ($kgCO_2$-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	6,251	0	19%
Residual Electricity	27,286	26,058	0%
Total renewable electricity (grid + non grid)	**6,251**	**0**	**19%**
Total grid electricity	**33,537**	**26,058**	**19%**
Total electricity (grid + non grid)	**33,537**	**26,058**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**27,286**	**26,058**	
Scope 2	24,096	23,012	
Scope 3 (includes T&D emissions from consumption under operational control)	3,189	3,046	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**18.64%**
Mandatory	**18.64%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**23.01**
Residual scope 3 emissions (t CO_2-e)	**3.05**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**23.01**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**3.05**
Total emissions liability (t CO_2-e)	**26.06**

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

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	12,954	12,954	9,456	777	0	0
SA	0	0	0	0	0	0
VIC	20,583	20,583	17,496	1,441	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**33,537**	**33,537**	**26,952**	**2,218**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**0**					

Residual scope 2 emissions (t CO_2-e)	**26.95**	**0.00**
Residual scope 3 emissions (t CO_2-e)	**2.22**	**0.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**26.95**	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**2.22**	**0.00**
Total emissions liability	**29.17**	**0.00**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
n/a	**0**	**0**
	0	**0**
	0	**0**
	0	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	**Electricity claimed from Climate Active electricity products (kWh)**	**Emissions (kg CO_2-e)**
n/a	**0**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, 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	Justification reason
N/A	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected **(no actual data).**
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

	No actual data	No projected data	Immaterial
N/A			

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emission sources

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.

2. **Influence** The responsible entity could influence emissions reduction from a particular source.

3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.

4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

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Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						

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