



# **PUBLIC DISCLOSURE STATEMENT**

**PANGOLIN ASSOCIATES**

**ORGANISATION CERTIFICATION**


**FY2021–22**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Pangolin Associates
REPORTING PERIOD	1 July 2021 – 30 June 2022 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></p> <hr/> <p><i>Iain Smale</i> <i>Managing Director – Pangolin Associates</i> <i>01/08/2023</i></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	70 CO2-e
OFFSETS BOUGHT	100% VCU's
RENEWABLE ELECTRICITY	45.13%
TECHNICAL ASSESSMENT	Date: 9/11/2020 Name: Chris Wilson Organisation: Pangolin Associates Next technical assessment due: FY2023

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

Pangolin Associates was formed out of a concern for the affect human activity has on natural systems. Our primary business informs, educates, and assists organisations in reducing resource dependency and lowering climate change and other associated environmental impacts.

We are an independent company with offices in Sydney, Melbourne, South Australia, Brisbane, and Western Australia. This certification covers all locations and operations that Pangolin is responsible for.

*“As Climate Active consultants we are committed to leading by example and have been certified as a carbon neutral organisation for seven years.”*

### Organisation description

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers all of the Australian operations of Pangolin Associates (ABN - 28 145 644 819) as an organisation.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007 as well as a relevance test as prescribed by the GHG Protocol. This includes the following locations:

- Level 16, 175 Pitt Street, Sydney NSW 2000
- Level 18, 1 Nicholson Street, East Melbourne VIC 3002
- Level 7, 276 Flinders, Melbourne VIC 3000
- Level 1, 46 Magill Road, Norwood SA 5067
- Level 1, Suite 374/241 Adelaide Street, Brisbane QLD 4000
- Suite 28, 50 St Georges Terrace, Perth WA 6000

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

## 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 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.

Inside emissions boundary		Outside emission boundary
<p><b><u>Quantified</u></b></p> <ul style="list-style-type: none"> <li>Accommodation and facilities</li> <li>Business Travel</li> <li>Climate Active Carbon Neutral Products and Services</li> <li>Electricity</li> <li>Food</li> <li>ICT services and equipment</li> <li>Machinery and vehicles</li> <li>Office equipment &amp; supplies</li> <li>Postage, courier and freight</li> <li>Professional Services</li> <li>Refrigerants</li> <li>Stationary Energy (gaseous fuels)</li> <li>Stationary Energy (liquid fuels)</li> <li>Transport (Air)</li> <li>Transport (Land and Sea)</li> <li>Waste</li> </ul>	<p><b><u>Non-quantified</u></b></p> <p>N/A</p>	<p><b><u>Excluded</u></b></p> <p>N/A</p>

**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**

Pangolin Associates aims to reduce emissions intensity (total emissions per FTE) by 30% by 2030 from a 2015-16 base year. The use of emission intensity as a reduction guide is to allow for growth in the organization.

### **ICT Services – Software**

Pangolin Associates will aim to include supplier specific emissions factors to quantify GHG emissions of software use rather than top-down Environmentally Extended Input Output methodology (EEIO). This will be incorporated into emissions reporting for the FY2023 reporting period. It is hoped that increased accuracy of software emissions associated with expense will eventuate in an emission reduction.

### **ICT Equipment – Electronic Equipment**

Pangolin Associates will implement a sustainable procurement policy before FY2025, with the potential to purchased refurbished IT equipment to reduce the demand for brand new machinery. This procurement policy will be developed during FY2024. It is expected that emission from Electronic Equipment will see a reduction of 25% of emission from this source once the policy is implemented.

### **Business Travel – Flights**

Most of Pangolin's flights are to remote audits sites in Australia where there are no other viable forms of transport. For flights between cities, use is limited by internal travel policies. In lieu of face-to-face meetings, employees at Pangolin are encouraged to use video conference calls when possible or to use public transport when viable. While flights increase YoY, they did not rebound to pre-pandemic level. Pangolin aims to maintain this level of emissions associated with flights during the coming years. Additionally, the internal travel policy will be updated in FY2024 to include provisions for reimbursement to staff only when offsets are purchased at the point of sale.

### **Employees – Working From Home**

Currently, Pangolin Associates encourages flexible working arrangements. As part of this, a hybrid working model is adopted which sees employees work from home for large parts of the year. Emissions associated with employees working from home are calculated using an employee survey. However, Pangolin will endeavor before FY2025 to implement a more detailed survey, that captures working from home setups - including number of monitors, heating and cooling habits. This information will then be used to provide support to employees through the supply of energy efficient monitors and also encouragement or incentives for all staff to purchase GreenPower. It is hoped that by FY2026 these updates to working from home can reduce emission intensity per FTE by 30%.

### **Electricity – Third-Party Electricity**

The majority of electricity used by Pangolin (both Tenancy and Base Building) is currently supplied by through either GreenPower or a Climate Active Carbon Neutral opt-in provider. However, there is room for improvement and so Pangolin aims to continue engagement with building providers, with the aim to have 100% renewable electricity by FY2025. This would result in an emission reduction of 2.85 tCO<sub>2</sub>-e from FY2023 levels.



## Emissions reduction actions

Pangolin Associates moved Melbourne Office in FY2022, relocated to a Melbourne Hub site that uses 100% GreenPower for its tenancy electricity portion. Part of Pangolin's aim when choosing a new office was to partner with a space that had similarly aligned values.

The return to normal operations following the COVID-19 pandemic has seen a large increase in emissions intensity for many organisations. However, Pangolin was able to maintain almost consistent emission intensity, as measured by tCO<sub>2</sub>-e/FTE, with an increase of only 10% emission intensity YoY.

The shift towards a paper-free work environment continued, with paper and postage both reducing YoY.

## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total Emissions (tCO <sub>2</sub> -e) / FTE	Total tCO <sub>2</sub> -e
Base year/ Year 1:	2015–16	8.2	65.3
Year 2:	2016–17	12.3	98.3
Year 3:	2017–18	7.2	57.4
Year 4:	2018–19	8.8	79.4
Year 5:	2019–20	3.6	40.0
Year 6:	2020–21	2.5	30.0
Year 7:	2021–22	3.2	70.0

### Significant changes in emissions

Emission source name	Current year (tCO <sub>2</sub> -e)	Previous year (tCO <sub>2</sub> -e)	Detailed reason for change
Computer and electrical components, hardware and accessories	11.2	5.9	Growth in number of employees YoY
Short economy class flights (>400km, ≤3,700km)	9.1	2.1	Re-opening after COVID-19 Pandemic
calculator - Result A Total	5.0	1.4	Growth in number of employees YoY

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

Pangolin Offices purchased Climate Active electricity from PowerShop during the FY2022 reporting period.

Telephone services are provided through Telstra.

## Organisation emissions summary

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

Emissions category	Scope 1 (t CO <sub>2</sub> -e)	Scope 2 (t CO <sub>2</sub> -e)	Scope 3 (t CO <sub>2</sub> -e)	Total Emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.0	0.0	1.2	1.2
Climate Active Carbon Neutral Products and Services	0.0	0.0	0.0	0.0
Electricity	0.0	2.8	0.0	2.8
Food	0.0	0.0	1.1	1.1
ICT services and equipment	0.0	0.0	12.3	12.3
Machinery and vehicles	0.0	0.0	0.1	0.1
Office equipment & supplies	0.0	0.0	0.2	0.2
Postage, courier and freight	0.0	0.0	0.05	0.05
Professional Services	0.0	0.0	17.5	17.5
Refrigerants	1.9	0.0	0.0	1.9
Stationary Energy (gaseous fuels)	3.1	0.0	0.3	3.3
Stationary Energy (liquid fuels)	0.005	0.0	0.0002	0.005
Transport (Air)	0.0	0.0	9.1	9.1
Transport (Land and Sea)	0.6	0.0	3.3	3.9
Waste	0.0	0.0	1.7	1.7
Water	0.0	0.0	0.2	0.2
Working from home	0.0	0.0	5.0	5.0
<b>Total</b>	<b>5.5</b>	<b>2.8</b>	<b>52.0</b>	<b>60.3</b>

## Uplift factors

Reason for uplift factor	tCO <sub>2</sub> -e
Voluntary uplift	9.7
Total of all uplift factors	9.7
<b>Total footprint to offset</b> <i>(total net emissions from summary table + total uplifts)</i>	<b>70.0</b>

## 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	70
3. Total eligible offsets required for this report	70
4. Total eligible offsets purchased and retired for this report	70
5. Total eligible offsets banked to use toward next year's report	0

Please note, the total of 70 offsets retired cover both the Organisation and [Service](#) certifications for Pangolin Associates

### Co-benefits

#### NIHT Topaiyo REDD + (PNG)

NIHT Inc. has partnered with the traditional landowners of New Ireland and East New Britain to put an end to deforestation initiated by industrial logging in the region. The preservation of these rainforests is essential to not only the carbon and biodiversity benefits inherent with projects of this nature, but also for the wellbeing and prosperity of the people of New Ireland and East New Britain. The project is located in the forested areas of New Ireland and East New Britain in Papua New Guinea. The project has evolved based on the input and needs expressed by persons living in the region. What began as a traditional timber operation has been recognised as an opportunity with enormous carbon sequestering potential and has evolved into a forest protection project that will provide substantial economic benefits to the people of Papua New Guinea. Through the avoidance of carrying out exploitative industrial commercial timber harvesting in the project area, the project expects to generate nearly 60 million tonnes of CO2 emissions reductions across the 30 year project lifetime, depending on the number and size of Project Activity Instances (PAIs) added to the project.

#### Rimba Raya (Central Kalimantan – Indonesia)

Rimba Raya is situated in Central Kalimantan in Indonesian Borneo. Covering land approximately the same size as Singapore, it is known as one of the largest Orangutan sanctuaries in the world. Offering a viable alternative to deforestation, a practice very common in the area, the project has a wealth of benefits to the biodiversity of the region and the surrounding communities. Rimba Raya is home to over 300 species of birds, 122 species of mammals and 180 species of trees and plants. The project has strong community based initiatives including increased employment for communities, greater access to medical and health services, and assistance with education.

## 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 (%)	
Rimba Raya Biodiversity Reserve Project	VCUs	VERRA	24/06/2022	<a href="#">6979-362134981-362134993-VCU-016-MER-ID-14-674-01012014-30062014-1</a>	2014	0	13	0	0	13	19%	
NIHT Topaiyo REDD +	VCUs	VERRA	09/05/2023	<a href="#">8799-46519042-46519098-VCS-VCU-466-VER-PG-14-2293-01062017-31122019-0</a>	2017	0	57	0	0	57	81%	
<b>Total offsets retired this report and used in this report</b>										70		
<b>Total offsets retired this report and banked for future reports</b>										0		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total					
Verified Carbon Units (VCUs)							70					100%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-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	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	1,366	0	27%
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)	957	0	19%
Residual Electricity	2,824	2,809	0%
<b>Total grid electricity</b>	<b>5,146</b>	<b>2,809</b>	<b>45%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>5,146</b>	<b>2,809</b>	<b>45%</b>
Electricity renewables	2,322	0	
Residual Electricity	2,824	2,809	
<b>Exported on-site generated electricity</b>	<b>62</b>	<b>-45</b>	
Emissions (kgCO <sub>2</sub> e)		2,764	
<b>Total renewables (grid and non-grid)</b>	<b>45.13%</b>		
<b>Mandatory</b>	<b>18.59%</b>		
<b>Voluntary</b>	<b>26.54%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>3</b>		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			



## Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO <sub>2</sub> e)	Scope 3 Emissions (kgCO <sub>2</sub> e)
ACT	0	0	0
NSW	0	0	0
SA	861	258	60
Vic	4,285	3,900	429
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>5,146</b>	<b>4,158</b>	<b>489</b>
ACT	0	0	0
NSW	0	0	0
SA	0	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>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>5,146</b>	<b>4,158</b>	<b>489</b>
<b>Emission Footprint (TCO<sub>2</sub>e)</b>	<b>5</b>		
<i>Scope 2 Emissions (TCO<sub>2</sub>e)</i>	4		
<i>Scope 3 Emissions (TCO<sub>2</sub>e)</i>	0		

## Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> e)
<i>Powershop</i>	9,965	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
N/A	N/A	N/A	N/A	N/A

## 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?
N/A				N/A		



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