



PUBLIC DISCLOSURE STATEMENT

MOIR GROUP

ORGANISATION CERTIFICATION


FY2021 - 22

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Moir Group Pty Limited
REPORTING PERIOD	Financial year 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 style="text-align: center;"></p> <p>Stephen Moir Director 26th July 2023</p>



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

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1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	111 tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Next technical assessment due: FY2023 - 24

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the Financial Year 2022, from 1 July 2021 to 30 June 2022, and covers the Australian business operations of Moir Group (ABN 15 123 922 921) for the purpose of carbon neutral small organization certification.

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. This includes the following locations and facilities:

- Level 6, 65 York Street, Sydney NSW.
- Level 7, 65 York Street, Sydney NSW.

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 (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

“Achieving Climate Active certification demonstrates our ongoing commitment to sustainable business practices. Carbon neutral certification demonstrates to our key stakeholders that we are committed to minimising our impact on the environment now, and into the future.”

Organisation description

Moir Group (ABN 15 123 922 921) is a finance and accounting recruitment firm. At Moir Group, we realise that work is a big part of people's lives and having a satisfying job is a big part of having a fulfilling life. Moir Group specialises in the recruitment of accounting and finance professionals from assistant accountant to group finance director level within Australia. We also train in recruitment and staff retention-related issues. We recruit permanent and contract/temporary accounting and finance staff, and we are a preferred supplier to the NSW state government.

Moir Group are continually reviewing and optimising our operations to reduce GHG emissions internally. Our Climate Active certification, which covers our location in Sydney and our working from home arrangements, demonstrates our on-going commitment to taking climate action.

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.

Inside emissions boundary		Outside emission boundary
<p><u>Quantified</u></p> <p>Accommodation and facilities</p> <p>Air Transport</p> <p>Cleaning and Chemicals</p> <p>Climate Active Carbon Neutral Products and Services</p> <p>Electricity</p> <p>Food</p> <p>ICT services and equipment</p> <p>Office equipment & supplies</p> <p>Professional Services</p> <p>Refrigerants</p> <p>Stationary Energy</p> <p>Transport (Land and Sea)</p> <p>Waste</p> <p>Water</p> <p>Working from home</p> <p>Postage, Courier & Logistics</p>	<p><u>Non-quantified</u></p> <p>N/A</p>	<p><u>Excluded</u></p>
	<p><u>Optionally included</u></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

Moir Group commits to reduce total scope 1, 2 and 3 emissions from the business by 30% by 2030 compared to a 2020/21 baseline. This will be achieved through the following measures:

- **Scope 1 emissions will be reduced by:**
 - Increasing the efficiency of heating, ventilation and air conditioning units by monitoring and checking the office temperature to ensure that they are set at an optimum temperature. Monitoring will occur on a monthly basis by our air conditioning maintenance team.
- **Scope 2 emissions will be reduced by:**
 - Switching to 100% renewable electricity by 2026
 - Procure 100% GreenPower or Certified Carbon Neutral power from our energy retailer (where we have control over tenancy power) by 2024.
 - Replacing TB light bulbs with LED fixtures in our office space over the next 2 years.
 - Reduce appliances & equipment use and only purchase energy efficient office equipment. Encourage staff to switch off equipment at the end of the day.
 - Reducing business travel by the use of video conferencing. A reduction of 50% is expected by 2025.
 - Where business travel is necessary, travel carbon neutral where possible. Use carbon neutral hotels/flights where possible.
- **Scope 3 emissions will be reduced by:**
 - Procure products and services (including professional services) from certified carbon neutral (e.g., Climate Active) suppliers and providers
 - Implement a sustainable procurement policy for office equipment, stationery and similar
 - Implement a 3 Bin waste system for different waste types to reduce landfill over the next 4 years. Work with the building manager to ensure that recycling is occurring
 - Encourage staff to adopt energy efficient working practices when they are working at home. To be achieved through education.

Emissions reduction actions

Over the past 12 months Moir Group has achieved emissions reductions through a range of measures including the reduction in our floor space and investment in conferencing technology and digital working practices. In FY21, greenhouse gas emissions reduced by 29.4 per cent compared to the previous financial year. Emissions reductions during the reporting period were attributable to a range of factors including:

- Ongoing changes in working practices, business travel, catering and office use as a result of the COVID-19 pandemic. This includes reducing our floor space in the building. We moved from occupying 2 office spaces to 1 during the year;
- The continuation of hybrid working principles to support working from home and reduce employee commuting and business travel.
- Ongoing investment in technology, systems and training to support digital working practices and virtual meetings, with a view to reducing paper use and business travel;
- Ongoing investment in technology and systems to support online client and candidate events, thereby reducing travel and catering costs.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base year/Year 1:	2020–21	156.48
Year 2:	2021–22	110.43

Significant changes in emissions

Emission source name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Consulting services	6.2	0.0	External consulting services were sourced to look at internal learning and new business opportunities. Previously learning was done in-house.
Total net electricity emissions (Location based)	22.6	53.5	In FY2021, Moir Group leased two spaces, but in FY2022 Moir Group leased one.
Computer and technical services	31.9	0.0	The variance is due to increased activity – higher staff level, return to the office for some and use of recruitment software
Telecommunications	6.0	7.8	New phone plans and reduced activity
Advertising services	22.1	10.4	Increased trading activities – post COVID.

Use of Climate Active carbon neutral products and services

This assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are carbon neutral.

Business flights were offset at the time of purchase, via [Qantas'](#) opt in option.

Moir Group purchases Climate Active carbon neutral paper from Reflex (within [Opal Australian Paper](#)).

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 Scope 1 (tCO ₂ -e)	Sum of Scope 2 (tCO ₂ -e)	Sum of Scope 3 (tCO ₂ -e)	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	0.00	0.00	0.15	0.15
Air transport	0.00	0.00	0.00	0.00
Cleaning and Chemicals	0.00	0.00	0.52	0.52
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Electricity	0.00	22.64	0.00	22.64
Food	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	38.16	38.16
Office equipment & supplies	0.00	0.00	1.93	1.93
Professional Services	0.00	0.00	34.37	34.37
Refrigerants	0.20	0.00	0.00	0.20
Stationary Energy	0.00	0.00	0.00	0.00
Transport (Land and Sea)	0.00	0.00	2.49	2.49
Waste	0.00	0.00	1.92	1.92
Water	0.00	0.00	0.13	0.13
Working from home	0.00	0.00	2.48	2.48
Postage, Courier & Logistics	0.00	0.00	0.17	0.17
Total	0.20	22.64	82.33	105.17

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 ₂ -e
Compulsory additional 5% of the total for being a small organisation	5.26
Total of all uplift factors	5.26
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	110.43

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	111
3. Total eligible offsets required for this report	111
4. Total eligible offsets purchased and retired for this report	111
5. Total eligible offsets banked to use toward next year's report	0

Co-benefits

Rimba Raya Biodiversity Reserve Project

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 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 (%)
Rimba Raya Biodiversity Reserve Project	VCUs	Verra	11 Jan 2023	7627-414675625-414675735-VCU-016-MER-ID-14-674-01072014-31122014-1	2014	0	111	0	0	111	100%
Total offsets retired this report and used in this report										111	
Total offsets retired this report and banked for future reports									0		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total				
Verified Carbon Units (VCUs)		111					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 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 & 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)	4,952	0	19%
Residual Electricity	21,686	21,577	0%
Total grid electricity	26,638	21,577	19%
Total Electricity Consumed (grid + non grid)	26,638	21,577	19%
Electricity renewables	4,952	0	
Residual Electricity	21,686	21,577	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		21,577	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	22		

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	26,638	20,778	1,865
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	26,638	20,778	1,865
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
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	26,638	20,778	1,865

Emission Footprint (TCO2e)	23
Scope 2 Emissions (TCO2e)	21
Scope 3 Emissions (TCO2e)	2

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.

No emission sources in Moir Group's organisation boundary were non-quantified in FY2021 - 22.

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.

No emission sources in Moir Group's organisation boundary were excluded in FY2021 - 22.

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



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