



PUBLIC DISCLOSURE STATEMENT

CATO LOCATION SERVICES

ORGANISATION CERTIFICATION


FY2021-22

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	CATO Location Services
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>Kieran Cato Managing Director 19 May 2023</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	260.43 tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	Not applicable
THIRD PARTY VALIDATION	Type 1 28 February 2023 Ben Tardrew-Munday Tardrew Partners

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Climate Active Carbon Neutral certification covers the Australian business operations of CATO Logistics Pty Ltd, trading as CATO Location Services, ABN 72 156 338 626. The operational boundary of the carbon account has been defined based on the operational control approach.

This Public Disclosure Statement represents the reporting period 1 July 2021 to 30 June 2022 (FY2021-22).

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These gasses are expressed in carbon dioxide equivalents (CO₂-e), providing the ability to present greenhouse gas emissions as one unit.

Organisation description

CATO Location Services, ABN 72 156 338 626, is making the pledge to sustainability in being Carbon Neutral certified. We recognise it is time to evolve CATO into a business that cares not only about our people, clients, products and services but one that doesn't ignore its impact on the environment. As Australia's most innovative Traffic Management, Security, Location Vehicles and Production Support Crew company, we hope this inspires other companies to do the same. Our offices and other core assets, located at 8 Vincent St, Marrickville, will preference Climate Active carbon neutral products and services.

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 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> <ul style="list-style-type: none"> Accommodation Cleaning Electricity Food and entertainment IT hardware, software and technical services Telecommunications Printing and stationery Office paper Freight Construction materials and services Subscriptions and periodicals Business services Legal and accounting services Advertising Insurance Recruitment Parking and tolls Air travel Taxi and ride share Staff commute to and from work Staff working from home Landfill 	<p><u>Non-quantified</u></p> <ul style="list-style-type: none"> Water 	<p><u>Excluded</u></p> <ul style="list-style-type: none"> 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.

Water

Water is part of the rent agreements and has been set to non-quantified. Emissions associated with the volume of water used is deemed to be immaterial (i.e., <1% of total emission). No data management plan will be set in place for water data capture going forward.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

CATO is committed to reducing our FY22 carbon footprint by at least 30% by full-time equivalent number of employees (FTEs), evident when our Climate Active FY2029 carbon account is produced and submitted to Climate Active by 31 October 2029.

This translates into:

Reporting Period	FTE	Emissions (t CO ₂ -e)	Emissions Intensity (t CO ₂ -e/FTE)
FY2021-22	15	260.43	17.36
FY2028-29 - Target			12.15

CATO Location Services are committed to minimising our environmental impact and promoting sustainability in our operations. As part of our dedication to climate consciousness, we have developed a procurement policy to guide our decisions and ensure that sustainability considerations are integrated into all of our practices.

In considering our electricity energy usage, we have made the switch to a Business Carbon Neutral Flexi Plan as at May 2023. This means our electricity is carbon neutral accredited and all electricity energy carbon emissions are calculated and offset making our energy usage carbon neutral. Furthermore, we acknowledge usage of energy consumption out-of-hours and will investigate the reduction of such usage. This includes re-evaluating our requirements for refrigeration with an aim to cut our fridge capacity by 50%. Overall, this would annually save 5.4% of our total carbon footprint based on our FY22 base year. Our aim is to be net zero for scope 2 emissions from the FY24 carbon reporting period.

By January 2024, we will prioritise the use of electronic documents and communication to minimise paper consumption. Where paper is necessary, our office paper will be 100% Climate Active carbon neutral certified Australian office paper made from 100% recycled paper pulp. As outlined in our discussion below on waste minimisation, proper recycling systems will be established by July 2024 to ensure the recycling of paper waste generated in our operations.

This carries into our pledge to source from sustainable suppliers by preferencing Climate Active carbon neutral products and services, including all cleaning products used in all locations. This includes reducing our indirect emissions from procurement of products and services from our supply chain. To implement this, we require citing a supplier's Sustainability Policy prior to contract negotiation or purchasing new goods and services. We will also ensure appliances used will have the highest possible energy efficiency rating. By reviewing Sustainability Policies, we hope this promotes the adoption of sustainable practices and encourages suppliers to minimise their environmental impact.

Fuel and travel emissions will be reduced. We will continue to minimise the requirement for air travel by avoiding all air travel under 400 km immediately. If unavoidable and where possible, flights will be purchased as carbon neutral at the time of booking. This would have the ability to save an annual 2.02% on our carbon account,

based on our FY22 base year. Where feasible, we will encourage the use of public transportation, carpooling, or cycling for domestic travel to reduce greenhouse gas emissions. Video conferencing will be promoted as an alternative to unnecessary travel. We aim to switch to electric vehicles for company vehicles.

To reduce landfill, we have already implemented a 5-stream waste system: organic, paper & cardboard, glass, mixed recycling and landfill, including a 6th stream dedicated to properly disposing e-waste with partner operational facilities. We inspire our staff to do the same at home. Our target is zero clean paper and cardboard, food, glass and polystyrene going to landfill by July 2024.

We will prioritise, as of immediately, the procurement of water-efficient fixtures, equipment, and technologies to minimise water consumption. Regular inspections and maintenance will be conducted to detect and promptly repair any water leaks to minimise wastage.

Our Management Team and Board of Directors will visualise and build commitment, engagement and action amongst all colleagues, clients and supply chain to ensure all understand what is expected of them and the direction we are taking. Starting with continuously reviewing this policy and our Sustainability Policy and endorsing and publicising them internally and on our website.

5. EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Virgin	Flights. 1,505.58 passenger kilometers

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 ₂ -e)
Accommodation and facilities	0.40
Cleaning and Chemicals	1.38
Climate Active Carbon Neutral Products and Services	0.00
Construction Materials and Services	2.20
Electricity	13.40
Food	17.75
ICT services and equipment	4.67
Office equipment & supplies	3.45
Postage, courier and freight	1.14
Professional Services	40.04
Transport (Air)	5.01
Transport (Land and Sea)	73.99
Waste	82.66
Working from home	1.94
Total	248.03

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
Additional 5% of the total carbon footprint added in line with the Climate Active Standard for a small organisation's boundary	12.40
Total of all uplift factors	12.40
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	260.43

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total emissions footprint to offset for this report	261
2. Total eligible offsets purchased and retired for this report	261
3. Total eligible offsets banked to use toward next year's report	0

Co-benefits

Solar Energy Project(s) by SB Energy Private Limited (India)

Social well-being:

The project has helped to generate employment opportunities during the construction and operation phases. The project activity has also led to the development of infrastructure in the region, such as in the improvement of existing roads.

Economic well-being:

The project has also helped to stimulate and support businesses and local commerce in the area by improving access to local power generation, which had previously been lacking.

Technological well-being:

The success of this project will help to promote solar based power generation and clean technology know-how, and encourage other developers to invest in similar projects.

The table indicates how this project contributes to the United Nation Sustainability Development Goals.

UN Sustainable Development Goals	
Goal 13: Climate action	

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 (%)
Solar Energy Project(s) by SB Energy Private Limited (India)	VCUs	Verra Registry	10 May 2023	8423-15956319-15956579-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0	2018		261	0	0	261	100%
Total offsets retired this report and used in this report										261	
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)		261					100%				

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

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

1. Large-scale Generation certificates (LGCs)*	0
2. Other RECs	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
Total LGCs surrendered this report and used in this report							0		

APPENDIX A: ADDITIONAL INFORMATION

Not applicable.

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)	2,931	0	19%
Residual Electricity	12,836	12,772	0
Total grid electricity	15,768	12,772	19%
Total Electricity Consumed (grid + non grid)	15,768	12,772	19%
Electricity renewables	2,931	0	
Residual Electricity	12,836	12,772	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		12,772	
Total renewables (grid and non-grid)	18.58%		
Mandatory	18.58%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	13		

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)
NSW	15,768	12,299	1,104
Grid electricity (scope 2 and 3)	15,768	12,299	1,104
NSW	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	15,768	12,299	1,104

Emission Footprint (TCO2e)	13
<i>Scope 2 Emissions (TCO2e)</i>	12
<i>Scope 3 Emissions (TCO2e)</i>	1

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
Not applicable	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?
No exclusions						



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