



PUBLIC DISCLOSURE STATEMENT

D SQUARED CONSULTING PTY LTD

ORGANISATION CERTIFICATION

CY2022


Australian Government
Climate Active
Public Disclosure Statement

dsquared



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	dsquared Consulting Pty Ltd
REPORTING PERIOD	1 January 2022 – 31 December 2022 Arrears
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 18/08/23</p>



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

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Version March 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	14 tCO ₂ -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	N/A - Location-based method
CARBON ACCOUNT	Prepared by: dsquared
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 2022 the dsquared team consisted of 17 personnel.

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

4.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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 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

- Stationary energy and fuels
- Electricity
- Accommodation
- Carbon neutral products and services
- ICT services and equipment
- Land and sea transport
- Office equipment and supplies
- Postage, courier and freight
- Refrigerants
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

- Cleaning and chemicals
- Food
- Professional services

Optionally included

n/a

Outside emission boundary

Excluded

n/a

5. EMISSIONS REDUCTIONS

Emissions reduction strategy

dsquared Consulting is dedicated to sustainable operations 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 and has been achieved for the last 3 years. dsquared have moved office in 2023 however are committed to achieving the highest NABERS rating possible (following the first baseline year of operating) 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.
- Measuring and reporting our energy consumption and carbon footprint annually.

In 2023 dsquared will investigate installing LED lighting and solar PV at the new office to reduce electricity emissions. The impact of these initiatives as a baseline for the new office has not been established. In addition, dsquared has moved to an electricity retailer and have selected 100% Green Power to reduce electricity emissions.

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. A new end of trip facility has been provided at the new office which is aiming to support active commutes to the office.
 - Over (30%) 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 35% in 2023.
- 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.

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:

- A new organics waste service by EcoCaddy to collect office organic waste and track diversion.
- 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.
- 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.

Emissions reduction actions

dsquared is continually investigating and implementing emissions reduction initiatives to reduce our environmental impact and demonstrate leadership. In 2022, emissions have increased overall due to an increase in employees.

dsquared has implemented the following emission reduction initiatives:

- Moved to a local South Australian electricity retailer which directly supports renewable energy projects in Australia. This has increased our electricity emissions as we were previously with a Climate Active Carbon Neutral certified product, however this decision was made to support local opportunities and also in recognition that Powershop had been purchased by Shell, a major fossil fuel company.
- Maintained 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.

6. EMISSIONS SUMMARY

Emissions over time

Emissions have increased compared to 2021 due to increasing staff numbers and changes in operations. The majority of the emissions are associated with staff commute due to an increase in staff using personal vehicles to travel to work.

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2017	5.3	5.6
Year 1:	2018	6.8	7.1
Year 2:	2019	9.1	9.6
Year 3:	2020	7.6	8.0
Year 4:	2021	7.8	8.2
Current year	2022	12.7	13.3

Since the base year in 2017, dsquared staff numbers have increased from 4 to 17 personnel in 2022. This has led to an increase in emissions compared to 2017 however emissions have been remained steady.

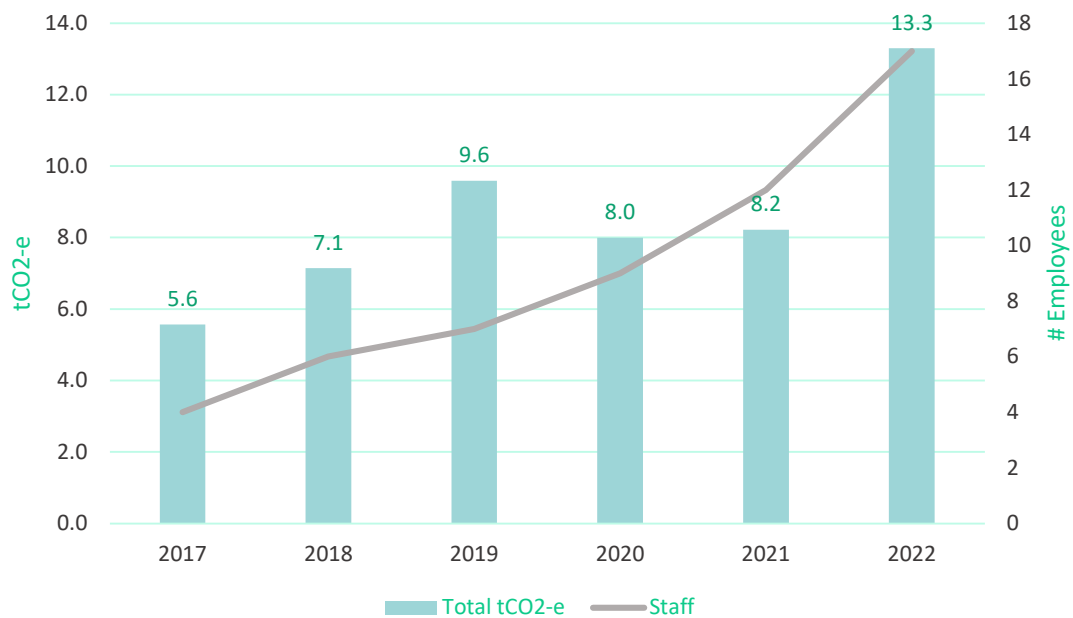


Figure 1: Emissions over time compared to total employees

Significant changes in emissions

The following changes in emissions have occurred:

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Electricity	0.006	1.0	Moved from Carbon Neutral retailer to standard retailer
ICT services and equipment	0.5	1.4	New staff employed with ICT equipment and services procured
Office equipment and supplies	0.23	1.0	Increase purchase of office stationery and equipment
Transport (land and sea)	3.7	7.2	New staff employed and changes in staff commute type e.g. public transport to private vehicle use
Water	0.09	0.12	Increase water consumption due to increased staff
Working from home	0.5	0.8	Increased working from home due to increased staff

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
Powershop Carbon Neutral	Carbon Neutral Electricity

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 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	0.00	0.00
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Electricity	0.00	0.76	0.24	1.01
ICT services and equipment	0.00	0.00	1.44	1.44
Office equipment & supplies	0.00	0.00	1.01	1.01
Refrigerants	0.12	0.00	0.00	0.12
Stationary Energy and Fuels	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	0.78	0.78
Transport (Land and Sea)	0.00	0.00	7.17	7.17
Waste	0.00	0.00	0.19	0.19
Water	0.00	0.00	0.12	0.12
Working from home	0.00	0.00	0.81	0.81
Total	0.12	0.76	11.78	12.66

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot 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
A 5% up-lift has been added as a small organisation	0.63
Total of all uplift factors	0.63
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	13.29

7. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 13.29 t CO₂-e. The total number of eligible offsets used in this report is 14 t. Of the total eligible offsets used, 16 were previously banked and 0 were newly purchased and retired. 2 are remaining and have been banked for future use.

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 Karunjie 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 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 (%)
Nyaliga Fire Project	ACCU	ANREU	23/06/22	8,331,535,342 - 8,331,535,366	2021-22	0	25	9	2	14	100%
Total eligible offsets retired and used for this report										14	
Total eligible offsets retired this report and banked for use in future reports										2	
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Australian Carbon Credit Units (ACCU)		14					100%				

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

n/a

APPENDIX A: ADDITIONAL INFORMATION

n/a

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 **location-based approach**.

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Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	937	0	22%
Total non-grid electricity	937	0	22%
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)	568	0	14%
Residual Electricity	2,701	2,579	0%
Total renewable electricity (grid + non grid)	1,505	0	36%
Total grid electricity	3,269	2,579	14%
Total electricity (grid + non grid)	4,206	2,579	36%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	2,701	2,579	
Scope 2	2,385	2,278	
Scope 3 (includes T&D emissions from consumption under operational control)	316	301	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	35.79%
Mandatory	13.51%
Voluntary	0.00%
Behind the meter	22.27%
Residual scope 2 emissions (t CO₂-e)	2.28
Residual scope 3 emissions (t CO₂-e)	0.30
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	2.09
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.28
Total emissions liability (t CO₂-e)	2.37

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	0	0	0	0	0	0
SA	3,269	3,269	817	262	0	0
VIC	0	0	0	0	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)	3,269	3,269	817	262	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	937	937	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)	937	937	0	0		
Total electricity (grid + non grid)	4,206					

Residual scope 2 emissions (t CO₂-e)	0.82
Residual scope 3 emissions (t CO₂-e)	0.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.76
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.24
Total emissions liability	1.01

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)
Powershop Climate Active Carbon Neutral	220	0
<i>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.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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
Cleaning and chemicals	Immaterial – Cleaning is infrequent, uses water based and sustainable cleaning supplies.
Food	Immaterial – Food and catering is infrequent.
Professional services	Immaterial – Minimal to no professional services engaged.

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 EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this 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.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
n/a						



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