



PUBLIC DISCLOSURE STATEMENT

LOSEE CONSULTING PTY LTD

ORGANISATION CERTIFICATION

FY2021–22

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Losee Consulting Pty Ltd
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022
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><i>Scott Losee</i></p>
	Scott Losee Director 30 November 2022



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

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Version March 2022.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	27.206 tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	22/12/2021 Andrew Aitken Losee Consulting Pty Ltd Next technical assessment due: 22/12/2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Climate Active Carbon Neutral certification is for Losee Consulting as an organisation for the 2021-22 financial year.

The certification is based on the Australian business operations of LOSEE CONSULTING PTY LTD, trading as Losee Consulting, ABN 46 612 910 335 and the Climate Active standards for small organisations and includes all emissions within its operational control.

Organisation description

Formed in 2013 by Scott Losee, Losee Consulting is a team of sustainability specialists who work alongside governments, engineers, scientists, architects, business leaders, and consultation professionals. We help Australia's largest infrastructure organisations and projects discover, develop, and evaluate innovations that deal with climate change and promote sustainability.

We help clients tackle sustainability, climate change and environmental challenges through thoughtful analysis, practical advice, and outstanding deliverables.

“Our choice to be carbon neutral stems from our business value ‘Leading by example. We will be bold, agile and innovative. We will lead and take 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> <ul style="list-style-type: none"> Accommodation Carbon neutral products and services Cleaning and Chemicals Electricity Food ICT services and equipment Land and Sea Transport Office equipment & supplies Products Professional services Waste Water Work from home 	<p><u>Non-quantified</u></p> <p>Nil</p>	<p><u>Excluded</u></p> <ul style="list-style-type: none"> Air Transport Postage, courier and freight Stationary energy

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

Losee Consulting commits to developing a detailed emissions reduction strategy over the next year. It is anticipated that this strategy will include consideration of the following opportunities:

- Increased use of technology to reduce travel requirements
- Purchasing equipment with higher energy efficiency ratings
- Purchasing products and services that are certified Climate Active Carbon Neutral
- Encouraging staff to commute by cycling and walking more
- Minimising energy and water consumption through sustainable behaviours such as turning off lights and equipment when not in use
- Implementing improved waste management including increasing current recycling options and source separation of waste

Emissions reduction actions

- Move patterns of work to a norm which includes some days each week working from home, avoiding commuting emissions
- Increase proportion of commuting trips made by public transport or active travel (noting that commuting by private motor vehicle is already uncommon within the team)
- Work with the leaseholders of our office to consider a fraction of electricity to be provided by Green Power

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base Year/Year 1:	2020–21	23
Year 2:	2021–22	27.206

Significant changes in emissions

There was no change in business operation. The total emissions have risen mainly due to organic growth with the company employing additional staff. The company undertook a rebranding exercise during the financial year and improved data collection methods since the previous reporting period which contributed significantly to emissions for professional services increasing.

Emission source name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Total net electricity emissions (Location based)	10.584	11.491	Energy efficiency measures led to a reduction in electricity emissions.
Food & catering	2.238889334	1.078261032	Organic growth with three additional staff onboarded during the financial year resulted in food and catering emissions to increase.
Advertising services	1.974647282	0.07129523915	Organic growth due to the business undertaking a rebranding exercise during the year resulted in advertising emissions to increase.
calculator - Result A - QLD	1.634	0.718	Organic growth with the company employing more staff in this financial year led to emissions from staff working at home to increase. Changes in the Climate Active work from home calculator also contributed to the increase in emissions.

Use of Climate Active carbon neutral products and services

Two carbon neutral services were purchased in the 2021-22 financial year.

Certified brand name	Product or Service used
Virgin Australia	Flights
Qantas	Flights

Organisation emissions summary

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

Row Labels	Sum of Total Emissions (t CO ₂ -e)
Accommodation and facilities	0.22
Cleaning and Chemicals	0.18
Climate Active Carbon Neutral Products and Services	0
Electricity	10.58
Food	2.51
ICT services and equipment	0.83
Office equipment & supplies	0.25
Products	0.19
Professional Services	6.36
Transport (Land and Sea)	2.32
Waste	0.51
Water	0.32
Working from home	1.63
Grand Total	25.91

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which 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% small organisation up-lift factor has been applied	
Total of all uplift factors	1.296
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	27.206

6. CARBON OFFSETS

Offsets retirement approach

In arrears		
1.	Total number of eligible offsets banked from last year's report	15
2.	Total emissions footprint to offset for this report	28
3.	Total eligible offsets required for this report	13
4.	Total eligible offsets purchased and retired for this report	40
5.	Total eligible offsets banked to use toward next year's report	27

Co-benefits

The co-benefits from the NIHT Topaiyo REDD+ Project in PNG, include the following.

Papua New Guinea is aiming to support the Sustainable Development Goals (SDGs) agreed upon by the United Nations and adopted by its member states in 2015 (United Nations, 2015). The project mainly plans to contribute to the following goals:

SDG 1: No Poverty

The project will offer an alternate source of income to communities in the project area. The project plans to offer communities 56% of the profits of the project ("Benefit Distribution Mechanism"), which will go directly to clan members. Communities in the area live below the poverty line, and the financial resources that carbon credits will provide to them more resources for the purchasing of food, health services, and other benefits to help alleviate the impact of poverty.

SDG 3: Good Health and Well-being

The project plans to increase opportunities for healthcare in the project region, specifically in regards to women's healthcare based on the needs expressed by community members themselves. The project plans to provide access to mammogram machines and support access to doctors with training in women's health.

SDG 4: Quality Education

The project plans to work towards more opportunity for education in communities, specifically by allowing access to online schools, boarding schools, and WiFi access. The project proponent aims to be working towards their goal of 100% literacy for individuals 12 years old and over in the project area within the first 3 to 5 years of the project.

SDG 5: Gender Equality

The project plans to implement activities to improve access to women's healthcare, as well as addressing women's issues through providing access to opportunities in clan and project leadership. The project will ensure women have roles in committees and project activities and can exercise decision-making power outside of day-to-day clan activities.

SDG 6: Clean Water and Sanitation

The project proponent plans to explore options for improved water quality and clean water access in communities. This will be done in conjunction with communities, taking into account each clan's individual needs and their input on what systems may work best.

SDG 7: Affordable and Clean Energy

The project plans to work toward increasing community access to alternative energy solutions. Currently, most clans do not have access to electricity, so the project has begun to explore opportunities in water, solar, geothermal, or even natural gas electrification.

SDG 8: Decent Work and Economic Growth

Community members will be given opportunities for jobs and employment related to project monitoring and implementation. While the project only currently has one in-country employee, the project proponents plan to hire more, which opens up a significant amount of employment opportunities to people in the project area and contributes to the goal of gainful employment and economic growth within the region.

SDG 9: Industry, Innovation, and Infrastructure

The project plans to implement activities to establish regional wifi and cell service in the area. The project will develop partnerships with organisations like Google to help provide computers, cell phones, and other technologies the communities will need to help improve innovation, infrastructure, and global connectivity.

SDG 10: Reduced Inequalities

The project plans to reduce inequality in the area and amongst clans and clan members by ensuring fair distribution of benefits from carbon credit. To do this, the project has begun collecting census and birth data, which will further increase access to resources from government that require diligent record keeping. The focus on women's healthcare and women's rights in clan leadership and project activities, as well as the development of banks and increased access to resources by the marginalised will work toward the project's goal of decreasing overall regional inequalities.

SDG 13: Climate Action

By eliminating industrial timber harvesting in the project area and the subsequent deforestation from secondary drivers, the project is reducing the emissions of greenhouse gases into the atmosphere by nearly 25 million tCO₂e across the 30 year project lifetime. By keeping this carbon out of the atmosphere and increasing Papua New Guinea's carbon storage, the project is an active participant in the climate action goal.

SDG 15: Life on Land

Papua New Guinea is home to some 5% of the world's biodiversity, and its rainforests are havens to massive varieties of flora and fauna. Industrial timber operations and forest conversion destroy key habitat for many species, and further threatens already endangered species. By avoiding deforestation and timber activity, the project is conserving this key habitat and actively offering protection to the region's life on land.

SDG 16: Peace, Justice, and Strong Institutions

In developing a benefit distribution mechanism and ensuring that benefits will be shared evenly among community members, NIHT has taken an active role in gathering census data. Census and population data is extremely limited in these communities, and access to birth registration and other services specified under SDG 16 are important goals for the project, as the project wishes to achieve fair benefit distribution and promote the growth of strong institutions in the project area.

SDG 17: Partnerships for the Goals

The project proponent plans to make partnerships not only with communities in the area but also with larger bodies and organisations that will aid the sustainable development within the project area. The project plans to partner with Google and other companies with important technology access in order to bring cell phones, Wi-Fi, and technology to the project area.

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 (%)
NIHT Topaiyo REDD+	VCU	Verra	22 December 2021	9629-113175669-113175707-VCS-VCU-466-VER-PG-14-2293-01062017-31122019-0	2017		39	24	0	15	69.5%
DARICA-1 99 MW Hydro Power Plant Project, Turkey	VCU	Verra	28 November 2022	12780-434821059-434821098-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0	2014		40	0	27	13	30.5%
Total offsets retired this report and used in this report										28	
Total offsets retired this report and banked for future reports									27		
Type of offset units		Quantity (used for this reporting period claim)				Percentage of total					
Verified Carbon Units (VCUs)		28				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)	2,139	0	19%
Residual Electricity	9,366	9,319	0%
Total grid electricity	11,504	9,319	19%
Total Electricity Consumed (grid + non grid)	11,504	9,319	19%
Electricity renewables	2,139	0	
Residual Electricity	9,366	9,319	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		9,319	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	9		

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	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	11,504	9,204	1,381
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	11,504	9,204	1,381
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	11,504	9,204	1,381

Emission Footprint (TCO2e)	11
<i>Scope 2 Emissions (TCO2e)</i>	9
<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)
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. 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.

There were no non-quantified emissions in the inventory.

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				

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.
 - Air transport has been excluded as it has been assessed as not relevant according to the relevance test.
 - Postage, courier and freight has been excluded as it has been assessed as not relevant according to the relevance test.
 - Stationery energy has been excluded as it has been assessed as not relevant according to the relevance test.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Air Transport	No	No	No	No	No	No
Postage, courier and freight	No	No	No	No	No	No
Stationary energy	No	No	No	No	No	No



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