

PUBLIC DISCLOSURE STATEMENT

YOUNG FOLKS DIGITAL

ORGANISATION CERTIFICATION FY2021–22

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Young Folks Digital
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 Arrears report
DECLARATION	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.
	Erin Morris Director Date



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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	20.9 tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date: 15/02/2022 (for FY2020 reporting period) Name: Sarah Colquhoun Organisation: Pangolin Associates Next technical assessment due: FY2023

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers the Australian business operations of Young Folks Digital, ABN: 52 634 025 442.

All services provided by Young Folks Digital are included in this certification boundary and are certified as carbon neutral service under a separate Climate Active product certification, found here.

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:

- 18 Progress Street, Mornington 3931 VIC
- 223 Liverpool Street, Darlinghurst 2010 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 (CO_2), methane (CH_4), nitrous oxide (N_2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These have been expressed as carbon dioxide equivalents (CO_2 -e) using relative global warming potentials (GWPs) as specified in the 2014 IPCC Assessment Report 5 with a 100 year horizon.

"We're on the tipping point of catastrophic climate change. The action we take today will influence our tomorrow. And we see it as our responsibility to play our part in climate action."

Organisation description



Proudly carbon neutral and a certified B Corporation, Young Folks is an independent marketing agency on a mission to make a positive difference for people and the planet. We're a purpose-first business, with positive impact built into our operation from the ground up.

Specialising in strategy, creative and digital marketing, we partner up with conscious companies whose values align with our own. Innovators and distributors. Sustainable and ethical. Community minded and kind.

Most of all, just like us they try to think in positive, practical ways. And they want everyone to know about it, so we're helping them take their powerful message to the world.



3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

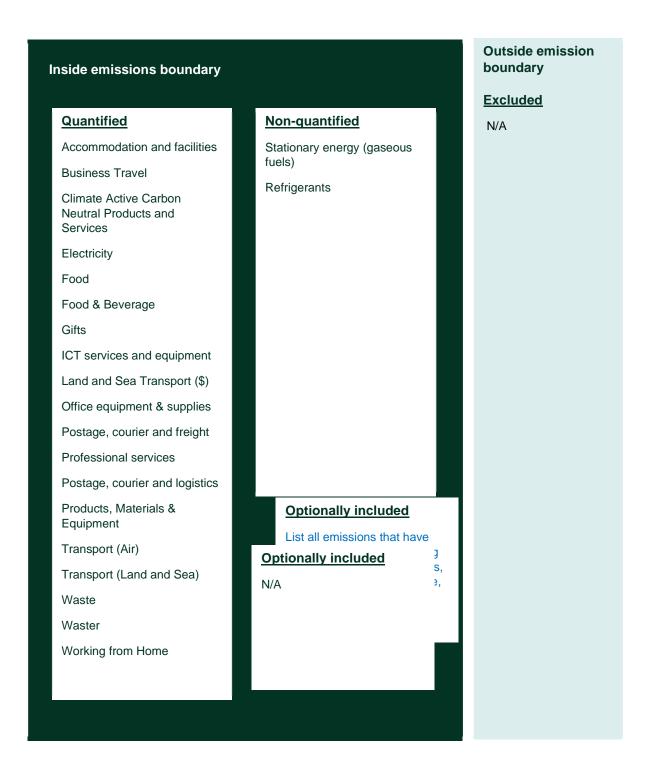
Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

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.





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

Young Folks aims to reduce its emissions by 10% per FTE employee by 2028 compared to base year FY2020.

Young Folks aims to focus on the following emissions categories, as they make up a large portion of their current emission footprint:

Electricity

Young Folks aims to reduce Scope 2 emissions by 100% by 2025 by switching to 100% GreenPower. This will result in a reduction of approximately 5 t CO2-e.

Professional Services

 Young Folks will seek out suppliers that are CA CN for their professional services. This could have a reduction impact of 2.22 t CO2-e by 2028.

Transport

• Young Folks will utilise carbon neutral travel options where available.

Office location

- Young Folks will seek an additional location that is more easily accessible via public transport that will reduce employee commute emissions.
- Young Folks will move from a co-working space to own office so greater control over utility usage, with greater access to data.

Waste management

Young Folks will continue to recycle as per previous years

ICT Services and equipment

- Young Folks will purchase tech equipment that offers longevity of usage.
- Young Folks will seek ITC services that are carbon neutral.

Emissions reduction actions

Please see below some emissions reduction actions undertaken my Young Folks Digital:

- Waste streams are tracked and separated as much as possible (recycling, landfill, compost and recyclables dropped off to Officeworks)
- Staff behaviour change through education and understanding of consumption patterns
- Remote working and meetings prioritised when long distance travel may have been required previously
- Undertook B Corp certification which focuses on developing sustainable policies and behaviours
- Vetting clients for their positive impact and encouraging clients to become carbon neutral themselves



5.EMISSIONS SUMMARY

Emissions over time

Our emissions have increased over time due to a growth of personnel which has had a flow on effect to increased technology usage, service outputs, travel and transportation, resource consumption and disposal.

Emissions since base year					
		Total tCO ₂ -e (without uplift)			
Base year/ Year 1:	2019-20	13.92			
Year 2:	2020-21	15.42			
Year 3:	2021-22	20.91			

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Computer and electrical components, hardware and accessories	3.22	0.97	Long lasting electrical equipment so no requirement to purchase year on year.
Technical services	0.15	4.04	Outsourcing IT services requiring an additional supplier.
Working from Home (calculator - Result A Total)	2.33	2.90	Increase in FTE resulting in increased WFH emissions.

Use of Climate Active carbon neutral products and services

Certified brand name	Product/Service/Building/Precinct used
Hub Australia	Service
Pangolin Associates	Service



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 (t CO ₂ -e)
Accommodation and facilities	0.0	0.0	0.05	0.05
Climate Active Carbon Neutral Products and Services	0.0	0.0	0.0	0.0
Electricity	0.0	4.9	0.0	4.9
Food	0.0	0.0	0.0	0.0
ICT services and equipment	0.0	0.0	1.7	1.7
Office equipment & supplies	0.0	0.0	0.8	0.8
Postage, courier and freight	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	6.5	6.5
Transport (Air)	0.0	0.0	0.5	0.5
Transport (Land and Sea)	0.5	0.0	1.1	1.1
Waste	0.0	0.0	0.2	0.2
Water	0.0	0.0	0.1	0.1
Working from home	0.0	0.0	2.9	2.9
Gifts	0.0	0.0	0.0	0.0
Land and Sea Transport (\$)	0.0	0.0	0.0	0.0
Postage, Courier & Logistics	0.0	0.0	0.1	0.1
Products, Materials & Equipment	0.0	0.0	1.5	1.5
Business Travel	0.0	0.0	0.03	0.03
Food & Beverage	0.0	0.0	0.1	0.1
Total emissions	0.5	4.9	15.4	20.9

Uplift factors

N/A



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	21
3.	Total eligible offsets required for this report	21
4.	Total eligible offsets purchased and retired for this report	21
5.	Total eligible offsets banked to use toward next year's report	0

Co-benefits

Midilli Hydroelectric Power Plant - stapled to Greenfleet credits (refer to appendix A)

This run-of-river hydroelectric project has significant positive employment effects occurred especially during the construction and installation period. Management, operation, and maintenance of the HPP creates permanent jobs which require high qualification, contributing to capacity building and know-how dissemination in Turkey. Moreover, since it is a renewable energy project, it contributes to achieve nationally stated sustainable development priorities which were indicated like in the law on use of renewable energy resources for electricity generation. Introduction purpose of this Law; the use of renewable energy resources for electrical energy generation to spread these resources to the economy in a reliable, economical, and quality manner, decreasing greenhouse gas emissions, utilizing wastes, protecting the environment, and developing the manufacturing sector needed to achieve these objectives. Moreover, sustainable development goals outcomes and the actual results of the contributed sustainable development indicators by the project during the monitoring period such as Climate Action and Affordable and clean energy.



Keo Seima Wildlife credits

The Keo Seima Wildlife Sanctuary (KSWS) is a haven for biodiversity and a vast storehouse of forest carbon. Spanning over 290,000 hectares, the protected area is home to a diverse array of wildlife, including 84 globally threatened species and the world's largest population of black-shanked douc and yellow-cheeked crested gibbon. The KSWS also holds a unique cultural significance for the Indigenous Bunong people, who have called this forest home for centuries and whose culture and livelihoods are deeply entwined with the forest. Despite the importance of this area, it faces a high threat of deforestation due to various factors, including forest conversion for agriculture and illegal logging. The Keo Seima Wildlife Sanctuary REDD+ Project (KSWS REDD+), launched in 2010 as a collaboration between the Royal Government of Cambodia (RGC) and the Wildlife Conservation Society (WCS), has made impressive strides in reducing deforestation and promoting alternative livelihoods. The project has prevented the release of more than 20 million tons of CO2e emissions and saved 25,000 hectares of forest from destruction. It has also created jobs, supported education and training initiatives, and established an ecotourism venture that supports local communities. The project has also distributed nearly \$1 million through its Cash for Communities (C4C) program, a mechanism that shares the revenue of carbon credits sales. These funds go directly to local communities, who decide how they should be spent to support sustainable development activities such as healthcare, education, and infrastructure like wells and bridges. In Cambodia, the Ministry of Environment is at the forefront of protecting the country's protected areas, with a focus on preserving the nation's forests. The WCS is a leading global conservation organization operating in 60+ countries and brings its extensive knowledge and experience in conservation to the project.



Eligible offsets retirement summary

Offsets retired for CI	imate Activ	ve Carbon N	leutral Certific	ation							
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 (%)
Reduced Emissions from Deforestation and Degradation in Keo Seima Wildlife Sanctuary	VCU	Verra	25 July 2023	9864-150045463- 150045473-VCS-VCU- 263-VER-KH-14-1650- 01012015-31122015-1	2015		11	0	0	11	52%
Midilli Hydroelectric Power Plant Stapled to	VCU	Verra	25 July 2023	12430-410538305- 410538314-VCS-VCU- 290-VER-TR-1-1330- 01012015-31122015-0	2015		10	0	0	10	48%
Greenfleet project			25 July 2023		2023	10					
						То	tal eligible offs	ets retired and us	sed for this report	21	
	Total eligible offsets retired this report and banked for use in future reports										



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7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary N/A.

APPENDIX A: ADDITIONAL INFORMATION

Greenfleet

Young Folks have also purchased an additional 10 tonnes of biodiversity offsets through Greenfleet. Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.





This is to certify

Pangolin Associates Pty Ltd

offset 10.00 tonnes of CO $_2$ -e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

Wy-CLC A

Wayne Wescott | Greenfleet CEO

25/07/2023

Thank you



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	Activity Data (kWh)	Emissions (kgCO2e)	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)	909	0	19%
Residual Electricity	3,979	3,959	0%
Total grid electricity	4,887	3,959	19%
Total Electricity Consumed (grid + non grid)	4,887	3,959	19%
Electricity renewables	909	0	
Residual Electricity	3,979	3,959	
Exported on-site generated electricity	0	0	
Emissions (kgCO2e)		3,959	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO2e)	4		



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	4,887	4,447	489
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	4,887	4,447	489
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	4,887	4,447	489

Emission Footprint (TCO2e)	5
Scope 2 Emissions (TCO2e)	4
Scope 3 Emissions (TCO2e)	0

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
Hub Australia 223 Liverpool Street, Darlinghurst NSW	240.0	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 <u>one</u> 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. <u>Data unavailable</u> Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. <u>Maintenance</u> 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
Stationary Fuels	Yes	N/A	N/A	N/A
Refrigerants	Yes	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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>Risk</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> Key stakeholders deem the emissions from a particular source are relevant.
- 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						





