

# PUBLIC DISCLOSURE STATEMENT

ASSEMBLE COMMUNITIES PTY LTD

ORGANISATION CERTIFICATION FY2022–23

Australian Government

# Climate Active Public Disclosure Statement





#### Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	126.51 tCO <sub>2</sub> -e
OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	Total renewables 100%
CARBON ACCOUNT	Prepared by: Rewild Agency
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2024

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# 2. CARBON NEUTRAL INFORMATION

#### **Description of certification**

This Climate Active certification covers the corporate operations of Assemble Communities Pty Ltd. This includes emissions generated from all day-to-day organisational functions of the Assemble business. This certification does not include the embodied and operational emissions from Assemble's projects, given these emissions occur under separate entities and will be accounted for in separate project by project certifications under the Climate Active Standard for Buildings.

#### **Organisation description**

This certification covers Assemble Communities Pty Ltd (otherwise known as 'Assemble'), ABN 44 624 001 645. Assemble's operations primarily occur in Melbourne, Australia and the business currently has one office located in Richmond. Assemble originates, develops and operates thoughtfully designed, environmentally sustainable apartments in well-connected neighbourhoods.

Also included in this certification are emissions associated with the café 'Cassette' within the 38 Albermarle St project, the first project delivered through Assemble Futures. Throughout the last reporting period Assemble has been financially supporting this café during its establishment and has therefore been included within the emissions boundary for FY23. The business has a holding company with several shareholders in addition to a separate institutional shareholder. There are no direct subsidiaries.



# **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 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**

Accommodation & facilities (Conference)

Electricity – Richmond HQ + Cassette

ICT services & equipment

Office equipment & supplies

Professional services – Richmond HQ + Cassette (entertainment, employee wellbeing, staff training & professional development, recruitment, public relations, Assemble branded events, social media & advertising, other brand marketing services)

Transport (air) (International and Domestic)

Transport (land & sea –business travel / rideshare)

Waste (Richmond HQ)

Working from home

Staff commuting – Richmond HQ + Cassette

Water – Richmond HQ + Cassette

Cleaning & Chemicals

#### Non-quantified

Accommodation & facilities (Domestic and International business travel)

Transport (air) (Domestic)

Waste (Cassette)

# Outside emission boundary

#### Excluded

Postage, courier & freight

Professional services (accounting & legal)

All embodied and operational carbon from Assemble buildings has been excluded from the organisational emissions boundary given this will be reported on separately through the Climate Active Carbon Neutral Standard for Buildings.

Transport (land & sea – fuel usage from company operated vehicles)

Refrigerants



# **4.EMISSIONS REDUCTIONS**

#### **Emissions reduction strategy**

Assemble has an emissions reduction target of achieving net zero emissions for its corporate operations by 2040, with an interim near-term target of reducing emission by 50% by FY30, compared with our FY20 internal base year (note the FY21 was our first year for Climate Active certification). Achieving net zero emissions by 2040 will involve the business reducing its organisational emissions by a minimum of 90-95% across scope 1, 2 & 3 emissions.

Our emissions reduced slightly in FY23 compared with FY22, primarily due to the purchase of GreenPower in our Richmond office, before purchasing our total offsets for Climate Active.

Since establishing this target, we achieved a reduction of 35% in FY21, which increased by 11% in FY22 (resulting in a 28% reduction since our FY20 baseline). Indicatively, we must achieve an average annual emissions reduction of 4% over the next 7 years to reach our 2030 reduction target.

Our scope 3 emissions comprised 100% of our total emissions in FY23, hence it is essential that we place a large focus on engaging with our suppliers to reduce these scope 3 emissions over time, rather than concentrating on scope 1 and 2 emissions.

From a project's perspective, we have a goal in place to achieve net zero operational/in-use carbon in all Assemble buildings from EOY 2021 onwards. With our first building completed under the Assemble Futures model in July, 2022 – we are on-track to reach this target. In addition, we have a target to achieve 50% less embodied carbon in all new buildings by 2030. Several actions to achieve this target are already in place and we are working with our team and external advisers to identify additional opportunities to achieve this target. Further targets are detailed in the table below.

The commitments and targets outlined by our company to date can be found in Assemble's <u>Net Zero</u> <u>Action Plan 2022-2023</u>. Our emissions reduction targets have been developed with consideration of the Science Based Targets initiative (SBTi) <u>Corporate Net-Zero Standard</u> and the World Green Building Council (WGBC) <u>Net Zero Carbon Buildings Commitment.</u>



Emissions reduction strategy	Emissions source	Timeframe / deadline	KPI's & measures
Establish expectations with professional services providers (e.g. IT, marketing and other business services) that to continue to do business with Assemble it is strongly preferred that they become Climate Active carbon neutral certified for the services they provide.	Scope 3	Q2, 2024	Track the percentage of service providers who agree to becoming carbon neutral certified
Provide education and incentives for staff to purchase 100% certified GreenPower at home and certified Climate Active carbon neutral gas (where relevant), to reduce emissions associated with staff working from home.	Scope 3	Q2, 2024	Monitor staff uptake & emissions savings
Encourage suppliers to set their own science-based reduction targets (separate or in addition to them achieving Climate Active certification) and aim for reaching a target of 80% of suppliers setting their own science-based reduction targets.	Scope 3	Q4, 2024	Survey suppliers to track this target
Implement a supplier code of conduct and/or procurement policy, which mandates that in order to do business with Assemble, all service providers must achieve Climate Active certification by the end of FY25 at the latest.	Scope 3	FY25	Contrast reduction figures from before & after this action is implemented (e.g. expenditure on climate active certified goods and services)
Aim to switch to using electric vehicles powered by 100% renewable energy to be used for business travel purposes. This could include one (or several) shared EV's for staff to use when travelling to and from meetings and site visits.	Scope 1 & 3	FY30	Monitor trips taken (if any) & corresponding emissions compared with BAU business travel.

#### **Emissions reduction actions**

Key initiatives applied over the past reporting period include:

- Purchasing 100% GreenPower at Richmond office;
- Encouraging staff to purchase 100% GreenPower in their homes (to reduce WFH impacts)
- Initiated internal discussions on processes to prioritise Carbon Neutral goods and services, this
  includes development of carbon neutral criteria in procurement decision making and how to track
  and compare annual expenditure on carbon neutral goods and services; and
- Permanently transitioning Assemble Papers to an online publication to continue to minimise printing processes and distribution waste.



# 5. EMISSIONS SUMMARY

#### **Emissions over time**

	Emissions since base year								
Total tCO2-e (without uplift)         Total tCO2-e (with uplift)									
Base year:	2019–20	177.89	177.89						
Year 1:	2020–21	115.58	115.58						
Year 2:	2021–22	129.76	129.76						
Year 3:	2022-23	105.88	126.51						

#### Significant changes in emissions

Changes in emission from FY22 are predominately due to:

- Slight increase in FTE staff at Assemble (approximately 30%),
- Taking into consideration the emissions associated with Cassette (including waste, water, professional services and staff commuting)

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Electricity	23.18	0	Purchase of GreenPower for Assemble head office (Richmond) and PPA Agreement with Hepburn Wind for Cassette premises (Kensington)
Transport (Air)	6.87	17.49	Increase in overall flights purchased through FY23, including international travel. Due to business growth and return to 'pre-covid' business travel practices.
Staff Commute	4.17	6.78	Minor increase in Assemble FTE employees (~30%), and taking into consideration transport of Full-Time and Casual employees at Cassette
Staff Working From Home (WFH)	8.24	10.82	Minor increase in Assemble FTE employees (~30%).
Transport (Land & Sea) – Ride Share National Average	1.28	0.78	Reduction in overall distance travelled (km) (~44%) through rideshare services.
Professional Services - Subscriptions and Periodicals	0	18.9	Increase in expenditure in FY23 compared to previous reporting year, resulting in inclusion within the emissions boundary and therefore increase in overall emissions.



ICT Services and	13.1	15.6	Minor increase in Assemble FTE employees (~30%)
Equipment –			resulting in increased expenditure on computer
Computer and			services.
Technical Services			

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

N/A

#### **Emissions summary**

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-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	1.45	1.45
Staff commuting and Working From Home (WFH)	0.00	0.00	17.59	17.59
Cleaning and chemicals	0.00	0.00	3.75	3.75
Electricity	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	16.03	16.03
Professional services	0.00	0.00	52.23	52.23
Transport (air)	0.00	0.00	4.68	4.68
Transport (land and sea)	0.00	0.00	0.78	0.78
Waste	0.00	0.00	3.51	3.51
Water	0.00	0.00	1.77	1.77
Office equipment and supplies	0.00	0.00	4.08	4.08
Total	0.00	0.00	105.88	105.88

#### **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	tCO₂-e
Uplift to account for domestic and international accommodation as data was unavailable	1.10
Uplift to account for waste created at Cassette as data was unavailable	6.72
Uplift to account for a proportion of <b>domestic flight travel</b> as the data was insufficient (only expenditure available) for accurate estimate on pax.km distance travelled.	12.81
Total of all uplift factors	20.63
<b>Total emissions footprint to offset</b> (total emissions from summary table + total of all uplift factors)	126.51



# **6.CARBON OFFSETS**

#### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 126.51 t CO<sub>2</sub>e. The total number of eligible offsets used in this report is 127. Of the total eligible offsets used, 24 were previously banked and 103 were newly purchased and retired. 0 are remaining and have been banked for future use.

#### **Co-benefits**

The Karlantijpa North Savanna Burning Project and Fish River Station Fire Management Project have numerous co-benefits, this includes:

- Facilitating access to country through both remote infrastructure development an ability for traditional owners to visit sacred sites and family as a part of burning operations.
- Increasing opportunities for senior traditional owners to teach younger generations about the country and dreamings, strengthening connection and maintaining language.
- Flora and fauna protection.
- Training and employment opportunities.

Carbon credits for these projects were purchased through the <u>Aboriginal Carbon Foundation (AbCF)</u>, a 100% aboriginal owned not-for-profit established in 2010 to create economic independence for First Nations peoples.



### 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 <sub>2</sub> -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 (%)
Fish River Station Fire Management 2020, Northern Territory	ACCUs	ANREU	25 Oct 2022	8,330,787,503 - 8,330,787,652 <u>EOP100517</u>	2021-22	0	150	126	0	24	19%
Karlantijpa North Savanna Burning Project, Northern Territory	ACCUs	ANREU	26 Oct 2023	8,333,301,386 – 8,333,301,488 <u>ERF104800</u>	2021-22	0	103	0	0	103	81%
Total eligible offsets retired and used for this report										127	
Total eligible offsets retired this report and banked for use in future reports											

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	127	100%



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A



# APPENDIX A: ADDITIONAL INFORMATION



Transaction ID	AU30376				
Current Status	Completed (4)				
Status Date	26/10/2023 17:38:02 (AEDT) 26/10/2023 06:38:02 (GMT)				
Transaction Type Cancellation (4)					
Transaction Initiator Foley, Rowan Paul Bulmer					
Transaction Approver	Foley, Rowan Paul Bulmer				
Comment	Retired on behalf of Assemble Communities Pty I	td for their FY2022-	23 carbon neutral certification with Climate Active		
Transferring Account		Acquiring Account			
Account AU-2798 Number		Account Number	AU-1068		
Account Name Aboriginal Carbon Fund Limited Account Holder Aboriginal Carbon Fund Limited		Account Name	Australia Voluntary Cancellation Account Commonwealth of Australia		
Transaction Blocks					

<u>Party</u>	<u>Type</u>	Transaction Type	Original CP	Current CP	<u>ERF</u> Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	<u>Vintage</u>	<u>Expiry</u> <u>Date</u>	<u>Serial Range</u>	<u>Quantity</u>
AU	KACCU	Voluntary ACCU Cancellation			ERF104800					2021-22		8,333,301,386 - 8,333,301,488	103



## 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 market-based approach



Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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)	0	0	0%
GreenPower	104,449	0	84%
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)	23,358	0	19%
Residual Electricity	-3,564	-3,403	0%
Total renewable electricity (grid + non grid)	127,807	0	103%
Total grid electricity	124,243	0	103%
Total electricity (grid + non grid)	124,243	0	103%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-3,564	-3,403	
Scope 2	-3,147	-3,006	
Scope 3 (includes T&D emissions from consumption under operational control)	-417	-398	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	102.87%
Mandatory	18.80%
Voluntary	84.07%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	-3.01
Residual scope 3 emissions (t CO2-e)	-0.40
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00
Figures may not sum due to rounding. Renewable	

Figures may not sum due to rounding. Renewable percentage can be above 100%



Location Based Approach	Activity Data (kWh) total	Unde	er operational	Not under operational control		
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO2- e)	Scope 3 Emissions (kg CO2- e)	(kWh)	Scope 3 Emissions (kg CO2- e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	124,243	124,243	105,607	8,697	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)	124,243	124,243	105,607	8,697	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	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)	0	0	0	0		
Total electricity (grid + non grid)	124,243					
Residual scope 2 emissions (t CO2-e)	105.61					
Residual scope 3 emissions (t CO2-e)	8.70					

Residual scope 3 emissions (t CO2-e)	8.70
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	105.61
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	8.70
Total emissions liability (t CO2-e)	114.30



# 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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> 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. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Waste (Cassette)	Data was unavailable, but uplift applied.
Accommodation	Data was unavailable, but uplift applied.
Domestic Flights	Insufficient data was unavailable for a reasonable estimate, but uplift applied.

#### Data management plan for non-quantified sources

Assemble currently use Impact Sustainability software to track and manage emissions associated with key emissions, this includes electricity, water, waste and business travel. Data unavailability due for a portion of business travel and waste data (noted above) is due internal processes for monitoring and uploading relevant data into Impact Sustainability.

Assemble are reviewing and improving internal data collection processes to:

- Ensure all business travel (including flight and accommodation) data is uploaded into Impact Sustainability, especially when facilitate through staff expenses; and
- Ensuring invoices or other relevant information is uploaded alongside data entries to support and provide traceability for emission sources.

The improvement of internal reporting into Impact Sustainability will result in detailed collection of relevant waste and business travel data for future assessments.



# 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. <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.
- <u>Outsourcing</u> 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

sou	ssion Irces tested relevance	Size	Influence	Dick		Stakeholders	Outsourcing	Justification
Serv	iessional vices counting, al)	Y	N	N	IN	١	N	Size: Minor emissions (as per expenditure), however deemed 'relevant' due to minimal level of emissions associated with electricity, stationary energy, and fuel Influence: While ability to use purchasing power to potentially choose alternative service providers, minimal options within current market for competitive sustainability performance (especially regarding carbon neutral certification), thus ability to use purchasing power to influence carbon reductions. Risk: Not identified as contributing to Assemble's GHG risk exposure. Stakeholders: N/A Outsourcing: N/A
	tage, Courier Freight	Y	N	N	IN	1	N	Size: Minor emissions (as per expenditure), however justified due to minimal level of emissions associated with electricity, stationary energy and fuel. Influence: While ability to use purchasing power to potentially choose alternative service providers, minimal options within current market for competitive sustainability performance (especially regarding carbon neutral certification), thus ability to use purchasing power to influence carbon reductions. Risk: Not identified as contributing to Assemble's GHG risk exposure. Stakeholders: N/A Outsourcing: N/A
	Assemble dings	Y	N	N	IN	1	N	Size: Significant emissions associated with building construction and development (which will be captured under future Climate Active Building certifications for projects mandated by stakeholders. Influence: No – majority of emissions dictated by stakeholders (including investors and residents) Risk: No – any risk associated with buildings projects lies with future residents and owners, not Assemble. Stakeholders: No – Not for an organisation certification. Outsourcing: N/A
Refr	rigerants	Y	N	N	1	١	N	Size: Minor emissions (as per expenditure), however justified due to minimal level of emissions associated with electricity, stationary energy, and fuel Influence: N/A Risk: Not identified as contributing to Assemble's GHG risk exposure. Stakeholders: N/A Outsourcing: N/A







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