



PUBLIC DISCLOSURE STATEMENT

2XE PTY LTD

SERVICE CERTIFICATION


FY2022-23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	2XE Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023
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></p>
	Nick Palousis Managing Director Date 8/11/2023



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

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Version: August 2023



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	66.12 tCO ₂ -e
THE OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Tandem Energy
TECHNICAL ASSESSMENT	28 June 2022 for FY 2020-21 Jack Gill Tandem Energy Next technical assessment due: FY 2023-24

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2. CARBON NEUTRAL INFORMATION

Description of certification

2XE Pty Ltd (ABN: 24 149 188 125), trading as 2XE, is a carbon and energy management consultancy, located in North Adelaide, South Australia. The company operates out of its North Adelaide office and provides its services to clients both in South Australia and nationally.

The carbon neutral certification under the Climate Active Carbon Offset Standard covers the emissions that are generated from 2XE Pty Ltd providing net zero strategy, renewable energy, resource efficiency and sustainability consulting services to clients, which includes travel, office equipment and other Scope 3 emissions. Functional unit is defined as billable hours, with emissions expressed in terms of tCO₂-e per full-time equivalent (FTE).

Additionally, a certification claim has been made for the [FY22-23 organisation emissions of 2XE Pty Ltd, presented in a separate Public Disclosure Statement](#).

Product/Service description

The service being certified under the Standard is 2XE's net zero strategy, renewable energy, resource efficiency and sustainability consulting, which includes travel, office equipment and other downstream Scope 3 emissions. The full coverage service functional unit is defined as billable hours, with emissions expressed in terms of tCO₂-e per FTE. The life cycle assessment approach is considered cradle to grave, given that the emissions arising from the service are considered part of the organisation's emission boundary and thus are accounted for in the corresponding Organisation certification and Public Disclosure Statement.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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.

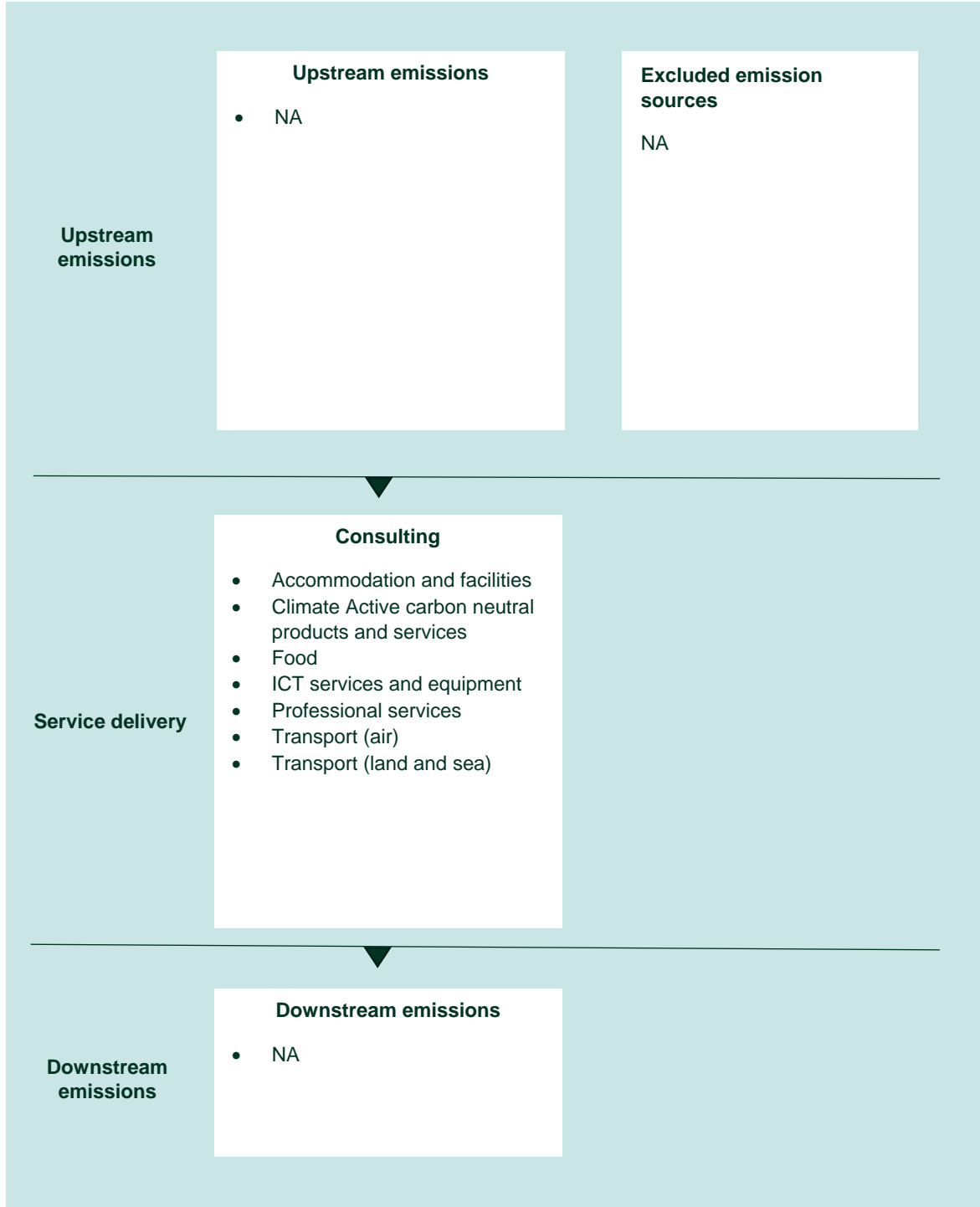
Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Non-attributable</u>
Accommodation and facilities	NA	NA
Climate Active carbon neutral products and services		
Food		
ICT services and equipment		
Professional services		
Transport (air)		
Transport (land and sea)		

Service process diagram

The service emission boundary is cradle-to-grave, as emissions arising from the service are considered part of 2XE's organisation emission boundary.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

2XE Pty Ltd is continuing its commitment to reduce emissions intensity across scopes 1, 2 and 3 by 40% by 2030, from the 2021 Financial Year base year.

Moving to new premises has delayed procurement of an electric vehicle, however this is anticipated to happen in FY2024. This is expected to reduce emissions from staff commute and business travel by 15%.

Where possible, 2XE will continue to select Climate Active businesses in its procurement and will continue to encourage non-Climate Active organisations to pursue the certification as a way of promoting the required decarbonisation of the economy to meet climate emission targets.

Emissions reduction actions

Business transport policy has resulted in more short intra-city trips being taken by electric scooter rather than taxi or rideshare.

This policy continues to include carbon neutral flights, electric and hybrid vehicles for all car hire, and has recently been extended to prioritise Uber Green for any intra-city travel where electric scooter is not an option.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	2020–21	16.11	2.68 tCO ₂ -e/FTE
Year 1:	2021–22	20.60	2.94 tCO ₂ -e/FTE
Year 2:	2022-23	66.12	5.51 tCO ₂ -e/FTE

Significant changes in emissions

The following elements have increased both overall emissions and emissions intensity:

- overall business growth
- a move to new premises
- improved record keeping.

The following table outlines the emissions from emission sources which have changed by at least 10% compared to the previous year, AND the emissions from this source make up at least 10% of the total carbon inventory.

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	1.21	7.80	Company growth has resulted in more services being provided to clients which require investment in this source. Improved record keeping has also ensured better categorisation of relevant expenditure.

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Qantas	Flights opt-in service
Virgin	Flights opt-in service

Emissions summary

Stage	tCO2-e
Upstream emissions	0
Service delivery	66.12
Downstream emissions	0

A 5% uplift was applied to the Service inventory to compensate for estimations that were undertaken.

Emissions intensity per functional unit	5.51
Number of functional units to be offset	12
Total emissions to be offset	66.12

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset is 66.12 t CO₂-e. The total number of eligible offsets used in this report is 67. Of the total eligible offsets used, 0 were previously banked and 67 were newly purchased and retired. 0 are remaining and have been banked for future use.

A total of 120 offsets were newly purchased and retired in one transaction, to cover both 2XE's Service and Organisation certification. The combined offsets required totals 118, so 2 have been banked for use in a future Organisation certification.

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 (%)	
Welspun Renewable Energy Program	CER	CDM	7 November 2023	IN-5-320844326-2-2-0-8261 to IN-5-320844391-2-2-0-8261	CP2		67	0	0	67	100%	
Total offsets retired this report and used in this report										67		
Total offsets retired this report and banked for future reports									0			
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total					
Certified Emissions Reductions (CERs)		67					100%					

Note: A total of 120 offsets were newly purchased and retired in one transaction, to cover both 2XE's Service and Organisation certification. The combined offsets required totals 118, so 2 have been banked for use in a future Organisation certification.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

	No actual data	No projected data	Immaterial
N/A			

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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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