



PUBLIC DISCLOSURE STATEMENT

KATESTONE ENVIRONMENTAL

SMALL ORGANISATION CERTIFICATION

FY2022–23

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Katestone Environmental Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears report
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>Christine Killip</i></p> <hr/> <p>Christine Killip Director 10 November 2023</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	95 tCO ₂ -e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	18.80%
CARBON ACCOUNT	Prepared by: Katestone
TECHNICAL ASSESSMENT	N/A – small organisation certification

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2. CARBON NEUTRAL INFORMATION

Description of certification

Katestone Environmental Pty Ltd has prepared this assessment to demonstrate our carbon neutral status that is required to achieve Climate Active certification under the small organisation pathway. The assessment has been prepared in accordance with the requirements of the Climate Active Program to achieve carbon neutral certification. This certification covers the Australian business operations of Katestone Environmental Pty Ltd (ABN: 92 097 270 276).

Organisation description

Environmental consulting group with expertise in all the aspects associated with air quality, odour, greenhouse gas emissions, meteorology, weather forecasting, and climate change.

- Katestone Environmental Pty Ltd is a private company, based in Brisbane (ABN: 92 097 270 276 / ACN: 097 270 276)
- Katestone is the company's trading name
- It is owned by Christine Killip (Managing Director) and Simon Welchman (Director).
- Weather Intelligence Pty Ltd is a subsidiary of Katestone (ABN: 70 622 372 490 / ACN: 622 372 490)

Katestone's operations that are considered in this assessment are:

- Brisbane based office where 18 FTEs are located (including Weather Intelligence)
- A satellite office located in Ireland with 1 FTE is excluded from the emissions boundary.

The following operations are included within this certification:

Legal entity name	ABN	ACN
Katestone Environmental Pty Ltd	92 097 270 276	097 270 276
Weather Intelligence Pty Ltd	70 622 372 490	622 372 490

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
Katestone Environmental Ireland Limited	NA	NA

3.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

- Accommodation
- Carbon neutral products and services
- Cleaning and chemicals
- Electricity
- Food
- ICT services and equipment
- Land and sea transport
- Office equipment and supplies
- Postage, courier, and freight
- Professional services
- Transport (air)
- Transport (land and sea)
- Stationary energy and fuels
- Waste

Non-quantified

- ICT equipment – existing equipment
- Office equipment – existing equipment
- Refrigerants
- Water

Outside emission boundary

Excluded

- Ireland Office (non-Australian jurisdiction)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Katestone moved offices in 2023, i.e. since establishing its baseline in FY 2021, so a full year's data is not available. Consequently, Katestone cannot set quantified and time-bound emissions reduction targets for the new office at the present time. The first full year of data that will be available to establish a new baseline in FY 2024 and Katestone will submit quantified and time-bound emissions reduction targets at this time.

Katestone will continue the emissions reduction actions implemented at the previous office (see below). Katestone notes that one of the purposeful criteria in selecting the new office was the Green Star and NABERS rating, as the options for energy efficiency in the previous office were limited. The new office is located at 154 Melbourne St, South Brisbane. The building has a 5-star Green Star "as design" rating and a 5.5-star NABERS energy rating, and includes features such as chilled beam air conditioning, motion sensor lighting, glare control windows, and water efficient fittings and fixtures.

It is also noted that total emissions for FY 2021 as reported by Katestone to Climate Active double counted emissions from electricity, including both actual emissions as per invoice and projected emissions based on floor space. Consequently, the reported baseline of 132.21 tCO₂-e has been reduced to 91.35 tCO₂-e for the base year (FY 2021). Carbon offsets that had previously been purchased for the double-counted figures are now banked for future use (see emissions over time and the offset summary sections for more details).

Katestone actions:

As a professional services consulting company, the options for material emissions reduction are limited to procurement choices and energy efficiency in operations.

- Electricity
 - Energy efficiency is a key criterion for the procurement of new equipment
 - Require staff to shut down computers and screens at end of day rather than use standby function
- ICT Services
 - Transition from physical data storage onsite to 100% virtual storage
 - Require ICT service providers to have a commitment to energy efficiency
- Professional Services
 - Consider the environmental performance or consideration of a company in the contracting of Professional Services
- Goods and Services
 - Consider the environmental performance or consideration of a company in the purchasing of Goods and Services
- Waste
 - Company policy to reduce generation of single-use packaging waste through procurement decisions, and to engage in recycling of materials where possible

Emissions reduction actions

Actions conducted to reduce organisational emissions from base year (FY 2021):

- FY 2022
 - Implemented company specific work from home policy
 - 99% transition from CPU towers to energy efficient laptops.
- FY 2023
 - Implemented company specific commute survey.
 - Prepared for transition of physical hardware storage to entirely virtual storage system.
 - Developed a plan for relocating office with a priority on identifying energy efficient building options.

5. EMISSIONS SUMMARY

Emissions over time

The original emissions calculations for the base year (2020-21) and Year 2 (2021-22) included double counting of electricity use. The recalculated figures are shown in the table below. The previously published Public Disclosure Statements for FY2020-21 and FY2021-22 have not been amended. See Appendix A of this document for more information.

Emissions since base year (recalculated)			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/Year 1:	2020–21	91.35	105.0
Year 2:	2021–22	101.72	115.0
Year 3:	2022–23	83.91	95.0

Significant changes in emissions

Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Electricity (market-based method, scope 2)	78,778	25,240	Electricity consumption in base year and Year 1 was double counted leading to overestimation of Scope 2 emissions.
Storage	4,799	9,028	Business growth and per capita related increase

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	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	0.07	0.07
Cleaning and Chemicals	0.00	0.00	0.84	0.84
Electricity	0.00	25.24	3.34	28.58
Food	0.00	0.00	1.80	1.80
ICT services and equipment	0.00	0.00	14.20	14.20
Office equipment & supplies	0.00	0.00	0.94	0.94
Postage, courier and freight	0.00	0.00	2.00	2.00
Products	0.00	0.00	0.08	0.08
Professional Services	0.00	0.00	19.26	19.26
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy and fuels	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	1.12	1.12
Transport (Land and Sea)	0.00	0.00	11.28	11.28
Waste	0.00	0.00	6.47	6.47
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	-2.42	-2.42
Total emissions	0.00	25.24	58.98	84.22

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
5% uplift to account for non-quantified sources where data are unavailable	4.21
Mandatory 5% uplift for small organisations	4.21
Rounding-up	2.36
Total of all uplift factors	10.78
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	95.00

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset are 95 t CO₂-e. The total number of eligible offsets used in this report is 95. Of the total eligible offsets used, 90 were previously banked and 95 were newly purchased and retired. 90 are remaining and have been banked for future use.

Co-benefits

This project reduces greenhouse gas emissions and indoor air pollution (carbon monoxide and particulate matter) in households in Malawi. The carbon offsets purchased for this certification were purposefully selected due to their co-benefits in particular the improvement of health and wellbeing due to improved household air quality. The co-benefits of the project, aligned with the Sustainable Development Goals include:

- Climate action
- No poverty
- Good health and well being
- Gender equality
- Affordable and clean energy
- Decent work and economic growth
- Life on land

Eligible offsets retirement summary

Offsets retired for Climate Active 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 (%)
M'tetezi Improved cook-stoves Balaka District, Malawi	VERs	GSR	10 November 2023	GS1-1-MW-GS4539-16-2021-24889-40051-40145	2021	-	95	0	0	95	100%
GS1247 VPA 12 Improved Kitchen Regimes: Shyara (Bugesera), Rwanda	VERs	GSR	22 June 2022	GS1-1-RW-GS3444-16-2018-19191-4902-5051	2018	-	150	105	45 ¹	0	-
GS1247 VPA 12 Improved Kitchen Regimes: Shyara (Bugesera), Rwanda	VERs	GSR	27 October 2022	GS1-1-RW-GS3444-16-2018-19191-5161-5320	2018	-	160	115	45 ²	0	-
Total eligible offsets retired and used for this report										95	
Total eligible offsets retired this report and banked for use in future reports									90		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Emissions Reductions (VERs)	95	100%

¹ See Appendix A for more information.

² As above.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Correction of errors identified in FY2020-21 and FY2021-22 reporting periods

Difference between original and recalculated emissions				
		Original emissions (total tCO ₂ -e, with uplift)	Recalculated emissions (total tCO ₂ -e, with uplift)	Total offset units carried forward for future use
Base year/Year 1:	2020–21	150.0	105.0	-45 (banked for future use)
Year 2:	2021–22	160.0	115.0	-45 (banked for future use)
Year 3:	2022–23	95.0	n/a	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 market-based approach.

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	0	0	0%
Total non-grid electricity	0	0	0%
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)	6,929	0	19%
Residual Electricity	29,927	28,580	0%
Total renewable electricity (grid + non grid)	6,929	0	19%
Total grid electricity	36,856	28,580	19%
Total electricity (grid + non grid)	36,856	28,580	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	29,927	28,580	
Scope 2	26,429	25,240	
Scope 3 (includes T&D emissions from consumption under operational control)	3,498	3,341	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	25.24
Residual scope 3 emissions (t CO₂-e)	3.34
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	25.24
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.34
Total emissions liability (t CO₂-e)	28.58

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	
		(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
Percentage of grid electricity consumption under operational control	100%					
QLD	36,856	36,856	26,905	5,528	0	0
Grid electricity (scope 2 and 3)	36,856	36,856	26,905	5,528	0	0
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	36,856					

Residual scope 2 emissions (t CO ₂ -e)	26.90
Residual scope 3 emissions (t CO ₂ -e)	5.53
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	26.90
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	5.53
Total emissions liability	32.43

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)
N/A	0	0

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct 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 building/precinct under the market based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0

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.

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
ICT equipment – existing equipment	Initial emissions non-quantified but repairs and replacements quantified
Office equipment – existing equipment	Initial emissions non-quantified but repairs and replacements quantified
Refrigerants	Immaterial
Water	Immaterial

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 emission sources below 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
Ireland office (non-Australian jurisdiction)	N	N	N	N	N	<p>Size: The Ireland operation contains 1 staff member, which is not large compared to the staff numbers accounted for in the primary Brisbane office.</p> <p>Influence: N/A</p> <p>Risk: N/A</p> <p>Stakeholders: N/A</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary</p>



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