PUBLIC DISCLOSURE STATEMENT

BE&R CONSULTING PTY LTD

ORGANISATION CERTIFICATION
CY2022

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	BE&R Consulting Pty Ltd
REPORTING PERIOD	1 January 2022 – 31 December 2022 True-Up 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.* *TSavic*
	Name of signatory: Tomi Savic Position of signatory: Graduate Engineer Date: 16/10/2023

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

Version March 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	69 tCO_2-e
OFFSETS USED	67% CERs 33% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: BE&R Consulting - Small Organisation
TECHNICAL ASSESSMENT	N/A

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This certification covers the Australian business operations of BE & R Consulting, ABN: 69 622 113 642

Organisation description

BE & R Consulting Pty Ltd is an engineering advisory firm that specialises in the maritime and energy industries delivering strategic and technical support services for all project stages. We are at the forefront of the energy transition industry, assisting companies to navigate towards reaching their net zero targets. Our office operates from Perth, Western Australia.

Oceania Marine Energy and Carbon Recycle are affiliated with BE & R consulting, whereby BE & R supports all Oceania and Carbon Recycle business operations through their its own resources. Providing engineering consultancy services to Carbon Recycle and Oceania Marine Energy's development plans. As such, the carbon expenditure detailed under BE&R's operations accounts for the emissions produced by Oceania and Carbon Recycle.

Oceania Marine Energy ABN: 36 634 089 446

Carbon Recycle ABN: 33 654 693 419

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

Air Transport

Business Services

Business Travel

Carbon Neutral Products and Services

Cleaning and Chemicals

Electricity

Food

ICT Services and Equipment

Land and Sea Transport (Commute to work)

Office Equipment & Supplies

Postage, Courier, and Freight

Professional Services

Refrigerants

Stationary Energy

Waste

Water

Non-quantified

Optionally included

Outside emission boundary

Excluded

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

It is essential that we begin to take ownership of our emission scope and outline critical steps to reduce the carbon footprint stemming from our operations. As such, we have defined a company goal to reduce emissions by 30% by 2030. To achieve this, we will adopt an emission strategy that tackles our three largest sources: power consumption, professional services, and transportation.

The largest contributor to our carbon footprint stems from outsourced professional services. To reduce this emission source, we will assess our current service providers and adopt climate active carbon neutral products and services by 2025.

The second largest contributor to our carbon footprint stems from our power consumption. The primary course of action will be to avoid emission generation where possible. To ensure this enacted we will develop a company policy to reduce power consumption over the next five years that encompasses the following:

- Promote the improvement of the NABERS rating of the building
- Purchase electronics with higher energy efficiency ratings
- Effective management of electronic appliances and lighting

The emissions stemming from transportation as of writing consist only of employee commutes. As such, the company will encourage all employees to reduce their emissions through greener transportation methods such as walking, cycling, and the use of public transportation where applicable. Furthermore, we have adopted an open policy towards working from home, allowing for the reduction of commute-based emissions.

Emissions reduction actions

• Measuring and reporting on our energy consumption and carbon footprint

• Acting on opportunities to reduce our emissions by improving operational efficiencies

• Investing in technological innovations to reduce our resource consumption

• Embracing technologies such as hybrid motor vehicles

• Continuing to employ locally, to both support regional communities and reduce our travel footprint

• Encouraging our suppliers to reduce carbon impacts in our supply chain

• Educating and engaging our team to reduce work-related emissions

• Offsetting our residual annual carbon emissions to achieve net-zero emissions by purchasing

offsets that meet the requirements of Climate Active.

Emissions Source	% of emissions reduced from previous year
Cleaning	18%
Food & catering	30%
Telecommunications	16%
Advertising Services	41%
Petrol: Large Car	100%
Working from home	47%

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base Year/Year 1:	2021–2022	39.67	41.66
Year 2:	2022–2023	65.68	68.96

Significant changes in emissions

The changes in our overall emissions from ICT services and equipment is due to us hiring an IT company to help smoothen our process and systems.

The changes in our overall emissions from Transport (Air) is because there was no travel due to Covid the previous reporting year.

Emission source name	Projected tCO_2-e	True-up tCO_2-e	Detailed reason for change
Computer and technical services	0.46	6.87	We hired an IT company to help smooth our processes and systems.
Accounting services	9.39	12.74	Our accountant had to spend more time therefore we spent more money.
Transport (Air)	0.00	18.75	Last reporting period there was no travel due to Covid.

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 location-based approach.

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

Emission category	Projected emissions (tCO_2-e)	Scope 1 emissions (t CO_2-e)	Scope 2 emissions (t CO_2-e)	Scope 3 emissions (t CO_2-e)	Sum of total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	0.00	1.34	1.34
Cleaning and Chemicals	0.28	0.00	0.00	0.23	0.23
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00	0.00
Electricity	10.10	0.00	10.62	0.83	11.45
Food	3.11	0.00	0.00	2.17	2.17
ICT services and equipment	1.22	0.00	0.00	9.58	9.58
Office equipment & supplies	0.41	0.00	0.00	0.96	0.96
Postage, courier and freight	0.00	0.00	0.00	0.00	0.00
Professional Services	17.24	0.00	0.00	12.98	12.98
Refrigerants	2.15	1.29	0.00	0.00	1.29
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	0.00	18.75	18.75
Transport (Land and Sea)	2.74	0.00	0.00	4.24	4.24
Waste	1.28	0.00	0.00	1.97	1.97
Water	0.14	0.00	0.00	0.18	0.18
Working from home	1.02	0.00	0.00	0.55	0.55
Total emissions	**39.67**	**1.29**	**10.62**	**53.77**	**65.68**
Difference between projected and actual emissions				Projected minus actual = -26.01 tCO_2-e	

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**
Small Organisation (5%)	3.28
Total of all uplift factors	3.28
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**68.96**

True up information

True up of total net emissions including uplift

Projected emissions for reporting period	41.66 t CO_2-e
Actual emissions for reporting period	68.96 t CO_2-e
Difference	27.3 t CO_2-e

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach. The total emission to offset is 69 t CO_2-e. The total number of eligible offsets used in this report 69 t CO_2-e. Of the total eligible offsets used, 46 t CO_2-e were previously banked, and 68 t CO_2-e were newly purchased and retired. 45 t CO_2-e are remaining, and have been banked for future use.

Co-benefits

Table: Co-benefits of the Yarra Yarra Biodiversity Corridor, Australia

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals	
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land	
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation	
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land	
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals	
Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals	

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 (%)**
Biodiverse Reforestation Carbon Offsets, Yarra Yarra Biodiversity Corridor, WA **Stapled to** **IN-4463 Metro Delhi Project, India**	CER	ANREU	22 July 2022 22 July 2022	12PWA304136B - 12PWA304181B 239,733,537 - 239,733,582	- CP2	46 -	- 46	- 0	- 0	- 46	 67%
Biodiverse Reforestation Carbon Offsets *Yarra Yarra Biodiversity Corridor* WA[1] **Stapled to** **Solar Energy Project(s) by *SB Energy Private Limited*, India**	VCU	Verra	15 October 2023 15 October 2023	12PWA368073B - 12PWA368140B 8423-15959845-15959912-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0	- 2018	68 -	- 68	- 0	- 45	- 23	- 33%
									Total offsets retired this report and used in this report	69	
									Total offsets retired this report and banked for future reports	45	

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Certified Emissions Reductions (CERs)	46	67%
Verified Carbon Units (VCUs)	23	33%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Carbon Neutral Biodiverse Reforestation Carbon Offsets Certification Screenshot

This is to certify that

BE&R Consulting

for its Climate Active Carbon Neutral Certification
for CY22 has permanently surrendered

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Biodiverse Reforestation Carbon Offsets -
Yarra Yarra Biodiversity Corridor, Australia

Thank you for making a difference to our planet and future generations by combating climate change.

carbonneutral
Turn Emissions into Trees

Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 451004

Dr Phil Ireland | Chief Executive Officer

Issue Date: 15 October 2023 | **Emissions Period:** 1 January -31 December 2022

Serial numbers (inclusive): 12PWA368073B - 12PWA368140B.

Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): 8423-15959845-15959912-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0.

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 **location-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)	3,882	0	19%
Residual Electricity	16,942	16,180	0%
Total renewable electricity (grid + non grid)	**3,882**	**0**	**19%**
Total grid electricity	**20,824**	**16,180**	**19%**
Total electricity (grid + non grid)	**20,824**	**16,180**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**16,942**	**16,180**	
Scope 2	14,962	14,288	
Scope 3 (includes T&D emissions from consumption under operational control)	1,980	1,891	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**18.64%**
Mandatory	**18.64%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**14.29**
Residual scope 3 emissions (t CO_2-e)	**1.89**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**14.29**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.89**
Total emissions liability (t CO_2-e)	**16.18**

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	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	20,824	20,824	10,620	833	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**20,824**	**20,824**	**10,620**	**833**	**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)	**20,824**					

Residual scope 2 emissions (t CO_2-e)	**10.62**
Residual scope 3 emissions (t CO^2-e)	**0.83**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**10.62**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.83**
Total emissions liability	**11.45**

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)
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)**
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

- N/A

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.

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 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. **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.

Justifications

Stationary Energy
Although stationary energy is deemed a relevant emission under the small organisation certification, we do not use stationary energy and as such it has not been included in the PDS or carbon inventory.

Accommodation
Although accommodation is deemed a relevant emission under the small organisation certification, we do not provide accommodation for employees and as such it has not been included in the PDS or carbon inventory.

Carbon Neutral Products and Services
Although carbon neutral products and services are deemed a relevant emission under the small organisation certification, we do not use carbon neutral products and services and as such it has not been included in the PDS or carbon inventory.

Postage, courier, and freight
Although postage, courier, and freight are deemed a relevant emission under the small organisation certification, we do not use postage, courier, and freight and as such it has not been included in the PDS or carbon inventory.

Business Travel
Although business travel is deemed a relevant emission under the small organisation certification, our business travel was limited to meetings hosted in house, within walking distance, or online for the 2022 calendar year and as such it has not been included in the PDS or carbon inventory.

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