PUBLIC DISCLOSURE STATEMENT

BUREAU VERITAS AUSTRALIA & NEW ZEALAND

SERVICE CERTIFICATION

CY2022 (TRUE-UP)

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Bureau Veritas Australia Pty Ltd
REPORTING PERIOD	Calendar year 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.*  Jeremy Leu General Manager Certification and Sustainability 22/12/2023

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

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Version: August 2023

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	221 tCO_2-e
THE OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.64%
CARBON ACCOUNT	Prepared by: Mariana Rezende Ayroza
TECHNICAL ASSESSMENT	19 December 2022 Name: Mariana Rezende Ayroza Organisation Green Change Consulting (ABN: 12414013569) Next technical assessment due: CY 2025

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2. CARBON NEUTRAL INFORMATION

Description of certification

Our service certification covers the ISO management systems Certification activities conducted by Bureau Veritas Australia Pty Ltd ("Bureau Veritas") in the Pacific Region covering Australia, New Zealand, Fiji, and other Pacific Island countries. Excluded from this certification are all activities conducted by different Bureau Veritas entities, including Testing, Inspection and Certification other than ISO Management Systems.

Our emissions inventory incorporates the seven greenhouse gases listed under the Kyoto Protocol: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). This inventory presents them as carbon dioxide equivalents (CO2e) and includes scope 1, 2, and 3 emissions where applicable.

Service description

Bureau Veritas is a world-leading provider in testing, inspection, and certification. Created in 1828, the Group has more than 82,000 employees located in more than 1,500 offices and laboratories around the globe.

Bureau Veritas helps its clients improve their performance by offering services and innovative solutions to ensure that their assets, products, infrastructure, and processes meet standards, regulations and recommendations in terms of quality, health, safety, hygiene, environmental protection and social responsibility. As a trusted partner, Bureau Veritas offers solutions that go beyond simple compliance with regulations and standards, reducing risk, improving performance, and promoting trust.

This certification is limited to the "ISO management systems Certification services" conducted by Bureau Veritas with office personnel located in Melbourne and Perth as well as home-based auditors and staff located across Australia and New Zealand. Services include audits against some widely used ISO standards such as ISO 9001 (Quality Management Systems), ISO 45001 (Occupational Health and Safety Management Systems), ISO 14001 (Environmental Management Systems), ISO 27001 (Information Security Management Systems), ISO 55001 (Asset Management Systems) as well as a variety of enterprise risk and specialised compliance standards.

Our certification provides full coverage of our ISO management systems auditing services. The functional unit for this certification is tCO2-e per audit day of ISO management system auditing services provided.

The service process diagram in the following section shows the cradle-to-grave life cycle stages associated with our certification.

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

Quantified

Accommodation and facilities

Cleaning and chemicals

Construction materials and services (Maintenance)

Electricity

Food

ICT services and equipment

Office equipment and supplies

Postage, courier and freight

Products (PPE)

Professional Services

Refrigerants

Stationary energy

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Not applicable

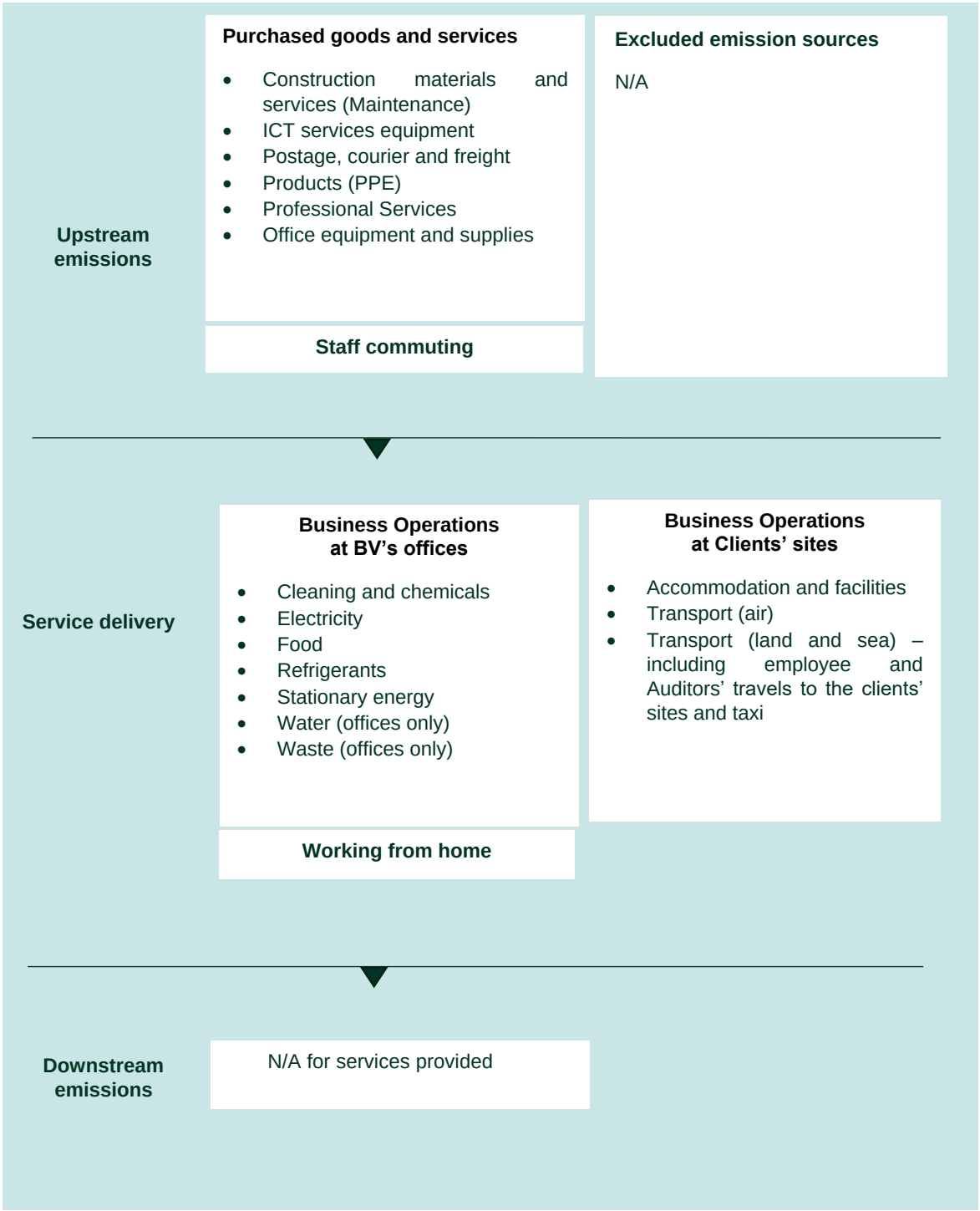
Outside emission boundary

Non-attributable

Not applicable

Service process diagram

The following diagram is cradle to grave.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Bureau Veritas commits to reducing all greenhouse gas emissions across its ISO management certification business operations by 15% by 2030 (approximately 2% reduction per year) from a 2022 base year. Emissions intensity per functional unit will be reduced by 15% by 2030 as well. It is worth mentioning that the total greenhouse gas emissions in the base year have been impacted by reduced office usage and business travel associated with COVID-19. We anticipate emissions to increase in next report (CY2023) due to business travel for audits reverting to the normal level as required by the accreditation rules. However, we will still focus on reducing scope 3 emissions by 2% each year due to the nature of our service. The actions we will take are as follows.

1. Emission Reduction Campaign

As a trust maker, Bureau Veritas has always committed to reducing greenhouse gas emissions. We encourage employees to take all sorts of pragmatic actions. A few examples are listed below:

a) Commuting

We will continue to provide new and existing staff options for working from home and/or hybrid working. We will also encourage staff who travel to the office to use public transport.

b) Awareness training

Bureau Veritas has launched a digital platform to enhance staff's knowledge about sustainability using resources such as videos, infographics, white papers, and podcasts.

c) Mindful Actions

Employees are conscious of taking small but effective actions to reduce emissions, for example, programming air-conditioning at efficient temperature (depending on the season and the climate), switching off lights and electric appliances when not in use, recycling various materials to divert them from landfill, minimising printing, etc.

2. Business Travel

During the pandemic, Bureau Veritas has implemented several measures to minimise travel, contributing to reducing emissions. This includes promoting the use of Information and Communication Technology (ICT) for auditing purposes wherever possible and allowed by Accreditation Bodies and scheme owners. We collaborate with our workforce to encourage the use of public transport when feasible. Furthermore, we have strengthened our measurement of auditors' travel distance and mode for each audit to monitor the emissions associated with their business travel more accurately since September 2023.

Starting in early 2024, we are committed to implementing carbon-neutral flights for 10% of our business trips undertaken by auditors. Over time, we will progressively elevate this commitment by steadily increasing the percentage of carbon-neutral flights each year.

3. Electricity

In 2022, Bureau Veritas' Melbourne office was relocated to a 3.5 star NABERs building in pursuit of a more energy-efficient office.

We are phasing out our physical servers to reduce both direct and associated energy consumption.

Other activities

Bureau Veritas plans to develop sustainable procurement policies prioritising the purchase of Climate Active carbon-neutral products and services, including accommodation and facilities bookings. We will also train the procurement department to use Environmental Product Declarations and Product Carbon Footprint Reports to choose products with lower carbon emissions. We also have implemented a 'digital first' data storage and communication strategy to mitigate our emissions through reduced (non-carbon neutral) paper usage, reduced printing (chemicals and toner) and reduced office waste.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	N/A

Emissions summary

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)
Transport (land and sea)	0.00	0.00	82.04	82.04
Transport (air)	0.00	0.00	81.91	81.91
Accommodation and facilities	0.00	0.00	14.31	14.31
Electricity	0.00	11.18	1.48	12.65
Professional services	0.00	0.00	11.24	11.24
Working from home	0.00	0.00	8.50	8.50
ICT services and equipment	0.00	0.00	3.19	3.19
Waste	0.00	0.00	1.84	1.84
Stationary energy (gaseous fuels)	1.25	0.00	0.10	1.35
Refrigerants	1.34	0.00	0.00	1.34
Construction materials and services	0.00	0.00	0.61	0.61
Cleaning and chemicals	0.00	0.00	0.44	0.44
Products	0.00	0.00	0.38	0.38
Food	0.00	0.00	0.37	0.37
Postage, courier and freight	0.00	0.00	0.22	0.22
Water	0.00	0.00	0.10	0.10
Office equipment and supplies	0.00	0.00	0.04	0.04
Total	**2.59**	**11.18**	**206.76**	**220.53**

Emissions intensity per functional unit	0.0668 tCO2-e per audit day
Number of functional units to be offset	3307 audit days of ISO management system auditing services provided
Total emissions to be offset	221 t CO2-e

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 221t CO_2-e. The total number of eligible offsets used in this report is 221. Of the total eligible offsets used, 0 were previously banked and 221 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Bureau Veritas has chosen to invest in carbon offset projects that promote clean energy, protect essential peatlands, and support REDD initiatives. These investments are enhancing wind energy accessibility in India and preserving the critical wetlands in Central Kalimantan, Indonesia, which serve as a habitat for numerous endangered species. Additionally, the REDD project in Papua New Guinea focuses on forest conservation and biodiversity preservation. These initiatives offer multiple benefits, including the improved health and well-being of local communities and the strengthening of traditional cultural practices. An outline of the co-benefits of these projects is provided below.

blue halo

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

The largest programme of its kind, the Katingan Mentaya Project protects vital peatland in Central Kalimantan Indonesia from being destroyed. These wetlands store large amounts of carbon naturally, and by conserving them, we prevent carbon dioxide from being released to the environment.

This also secures vital habitat for five critically endangered species including the Bornean Orangutan, Proboscis Monkey and Southern Bornean Gibbon. In partnership with 34 local villages, the project also builds community capacity and sustainable development through employment and education. By fostering inclusive partnerships and a culture of sustainability in local communities, the project serves to reduce poverty, enhance the well-being of communities and eliminate drivers of deforestation.

The projects meet the following Sustainable Development Goals

blue halo

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Deep within the East Sepik Province of Papua New Guinea is TEM's April Salumei REDD Project. A combined area of 603,712 h.a. the landscape is defined by forested land on mineral soils. The project area is thriving with both traditional culture and extraordinary levels of biodiversity.

Located within a Forest Management Area designated for timber production by the Papua New Guinean Forest Authority, the project area was facing a very material threat. The carbon finance attracted through verified carbon unit revenues offers Indigenous landowners a form of income based on the carbon storage and ecosystem services provided by the forest, rather than through the short-term royalties that flow from logging concessions. Conserving the forest and its carbon stocks avoids significant volumes of carbon emissions.

Our project aims to improve the overall wellbeing of local communities, support sustainable agricultural development, provide access to employment, healthcare, education, and infrastructure, all while preserving the rich cultural traditions and customs of the Indigenous owners.

The project contributes to the following United Nations Sustainable Development Goals

TEM

Climate Active

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 (%)**
150 MW grid connected Wind Power based electricity generation project in Gujarat, India	VCU	VERRA	9/01/2023	9085-66491297-66491441-VCS-VCU-1491-VER-IN-1-292-01012017-31122017-0	2017		145	0	0	145	65.61%
Katingan Peatland Restoration and Conservation Project	VCU	VERRA	9/01/2023	10364-206999616-206999631-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1	2019		16	0	0	16	7.24%
April Salumei REDD Project	VCU	VERRA	13/12/2023	15806-719968935-719968994-VCS-VCU-352-VER-PG-14-1122-01012013-31122013-0	2013		60	0	0	60	27.15%
									Total offsets retired this report and used in this report	221	100%
									Total offsets retired this report and banked for future reports	0	

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Carbon Units (VCUs)	221	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

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 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	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)	3,036	0	19%
Residual Electricity	13,251	12,654	0%
Total renewable electricity (grid + non grid)	**3,036**	**0**	**19%**
Total grid electricity	**16,286**	**12,654**	**19%**
Total electricity (grid + non grid)	**16,286**	**12,654**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**13,251**	**12,654**	
Scope 2	11,702	11,175	
Scope 3 (includes T&D emissions from consumption under operational control)	1,549	1,479	
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 CO2-e)	**11.18**
Residual scope 3 emissions (t CO2-e)	**1.48**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**11.18**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.48**
Total emissions liability (t CO2-e)	**12.65**

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 (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	13,029	13,029	11,075	912	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	3,257	3,257	1,661	130	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**16,286**	**16,286**	**12,736**	**1,042**	**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)	**16,286**					

Residual scope 2 emissions (t CO2-e)	**12.74**
Residual scope 3 emissions (t CO2-e)	**1.04**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**12.74**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.04**
Total emissions liability (t CO2-e)	**13.78**

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	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	N/A	N/A	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						**Size:** N/A **Influence:** N/A **Risk:** N/A **Stakeholders:** N/A **Outsourcing:** N/A

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