



# **PUBLIC DISCLOSURE STATEMENT**

m3architecture Pty Ltd

ORGANISATION

FY2022–23


Australian Government  
**Climate Active  
Public Disclosure Statement**

**m3architecture**



An Australian Government Initiative



<b>NAME OF CERTIFIED ENTITY</b>	m3architecture Pty Ltd
<b>REPORTING PERIOD</b>	1 July 2022 – 30 June 2023 Arrears report
<b>DECLARATION</b>	<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>Ben Vielle Director 14/12/2023</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	138 tCO <sub>2</sub> -e
OFFSETS USED	100% VCUs stapled with Greenfleet biodiversity credits
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Date: 13/12/2023 Organisation: Pangolin Associates Next technical assessment due: FY2026

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the business operations of m3architecture.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following location:

- 11 Saint James Street, Petrie Terrace QLD 4000

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standard for organisations
- The GHG Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

### Organisation description

m3architecture (ABN 23 079 044 545) is a national award-winning architecture firm based in Brisbane, which started in 1997. The practice is run by Directors Michael Banney, Michael Christensen, Michael Lavery, Ben Vielle, Jonathan Goh and Elan Barr.

Ideas lead our work. We conceive ideas that are embedded through every stage of a project. We are interested in designing something unexpected – something that makes your project extraordinary.

We are leaders in education and public architecture, though we work in any sector. We work on any architecture or design project, whether small or large scale, from buildings to exhibitions.

Our services include traditional design, documentation and contract administration services. We are also adept at master planning, pre-design, project briefing and feasibility studies.

Our designs have been awarded the highest architecture prize for Public Buildings, Heritage and Small

Projects in Australia. We have also won many awards for our interiors, urban design, and art and architecture. Our designs are published both nationally and internationally.

## 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 and facilities  
Car Hire  
Cleaning and Chemicals  
Carbon neutral products and services  
Construction Materials and Federal government  
Food  
Horticulture and Agriculture  
ICT services and equipment  
Machinery and vehicles  
Office equipment & supplies  
Pest Control  
Postage, courier and freight  
Professional Services  
Refrigerants  
Services  
Services to road transport  
Transport (Air)  
Transport (Land and Sea)  
Waste  
Water  
Working from home

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy and actions

### Emissions Reduction Plan

ISSUE DATE: 13/12/2023

	SCOPE 1 (tCO <sub>2</sub> -e) Emissions are those over which a company has direct control via ownership of activities	SCOPE 2 (tCO <sub>2</sub> -e) Purchased electricity, heat or steam	SCOPE 3 (tCO <sub>2</sub> -e) Indirect emissions from activities or services purchased from other third-party companies	TOTAL (tCO <sub>2</sub> -e)	TOTAL % CHANGE FROM BASE YEAR	Key Indicator Per FTE (tCO <sub>2</sub> -e)	MEASURES TAKEN/PROPOSED TO REDUCE EMISSIONS
<b>Base Year 2019/20</b>	3.5	41.1	120.8	<b>165.4</b>	-	<b>8.3</b>	
<b>Year 1 2020/21</b>	4.6	0.0	104.8	<b>109.4</b>	<b>-33.9%</b>	<b>5.0</b>	<ul style="list-style-type: none"> <li>- Scope 2 - Purchase 100% Green Electricity</li> <li>- Scope 3 - Purchase business flights with carbon offset</li> <li>- Scope 3 - Change to Carbon Neutral paper supplier</li> </ul>
<b>Year 2 2021/22</b>	8.6	0.0	83.9	<b>92.5</b>	<b>-44.0%</b>	<b>4.4</b>	<ul style="list-style-type: none"> <li>- Scope 3 - Research key third party suppliers Carbon Neutral status</li> </ul>
<b>Current Year 3 2022/23</b>	2.7	0.0	134.7	<b>137.4</b>	<b>-16.9%</b>	<b>6.4</b>	<ul style="list-style-type: none"> <li>- Scope 2 - Install 24kW solar panels on roof to reduce reliance on grid electricity = estimated 5.tCO<sub>2</sub>-e credit (half first year) then 10tCO<sub>2</sub>-e credit (following years). Note: this is not recognised by Climate Active.</li> <li>- Scope 2 - Reduce electricity use by: 1. Remote switch on/off of PCs so that they do not need to be left on when staff work from home, 2. Change pc updates to Thursday morning (in place of Monday mornings) so that computers do not need to be left on over the weekend. This will improve feed-in credit during the day on weekends. Note: this is not recognised by Climate Active.</li> <li>- Scope 3 - Default to double side print settings across office to reduce paper use, waste and electricity for printing.</li> </ul>
<b>Target Year 4 2023/24</b>	2.7	0.0	101.6	<b>104.3</b>	<b>-36.9%</b>	-	<ul style="list-style-type: none"> <li>- Scope 3 - Ensure all business flights are purchased with carbon offset = 23.tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Reduce external printing costs. Target 75% reduction = 5.9tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Reduce construction repair / maintenance. Target 50% reduction = 4.1tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Reduce food and drink consumption reduction / source carbon neutral food and drink suppliers.</li> </ul>
<b>Target Year 5 2024/25</b>	2.2	0.0	89.7	<b>91.9</b>	<b>-44.4%</b>	-	<ul style="list-style-type: none"> <li>- Scope 1 - Encourage staff use teams in lieu of in person meetings. Target 50% reduction of gasoline/diesel = 0.5tCO<sub>2</sub>-e reduction.</li> <li>- Scope 3 - Encourage staff to use active transport to work by improving end of trip facilities. Target 25% reduction in employee commute = 1.4T CO<sub>2</sub> reduction.</li> <li>- Scope 3 - Encourage our higher emitting third party suppliers to become climate active carbon neutral. Target 10tCO<sub>2</sub>-e reduction.</li> </ul>
<b>Target Year 6-10 2025-30</b>	1.6	0.0	69.7	<b>71.3</b>	<b>-56.9%</b>	-	<ul style="list-style-type: none"> <li>- Scope 1 - Purchase of electric office car when current combustion vehicle reaches end of life = 0.6tCO<sub>2</sub>-e reduction</li> <li>- Scope 3 - Encourage additional third party suppliers to become climate active carbon neutral. Target 20tCO<sub>2</sub>-e reduction.</li> </ul>





## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		
		Total tCO <sub>2</sub> -e (without uplift)
Base year/Year 1:	2019-20	165.40
Year 2:	2020-21	109.39
Year 3:	2021-22	92.52
Year 4:	2022-23	137.38

### Significant changes in emissions

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
Short economy class flights (>400km, ≤3,700km)	1.63	2.31	Flights to an event were not offset due to an administrative error.

### Use of Climate Active carbon neutral products and services

Certified brand name	Product/Service/Building/Precinct used
Australia Post	Postal services
Reflex and Aspire	Paper
Virgin Australia	Air travel
Qantas	Air travel
Pangolin Associates	Consulting Services

## 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 (tCO <sub>2</sub> -e)	Sum of scope 2 (tCO <sub>2</sub> -e)	Sum of scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	0.72	0.72
Cleaning and chemicals	0.00	0.00	1.95	1.95
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	8.27	8.27
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	11.64	11.64
Horticulture and Agriculture	0.00	0.00	0.14	0.14
ICT services and equipment	0.00	0.00	15.48	15.48
Machinery and vehicles	0.00	0.00	2.38	2.38
Office equipment and supplies	0.00	0.00	9.46	9.46
Postage, courier and freight	0.00	0.00	0.22	0.22
Products	0.00	0.00	2.52	2.52
Professional Services	0.00	0.00	47.22	47.22
Refrigerants	1.58	0.00	0.00	1.58
Transport (air)	0.00	0.00	23.11	23.11
Transport (land and sea)	1.96	0.00	8.26	10.22
Waste	0.00	0.00	1.93	1.93
Water	0.00	0.00	0.27	0.27
Working from home	0.00	0.00	0.27	0.27
<b>Total emissions</b>	<b>3.54</b>	<b>0.00</b>	<b>133.83</b>	<b>137.38</b>

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 138 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 138. Of the total eligible offsets used, 11 were previously banked and 138 were newly purchased and retired. 11 are remaining and have been banked for future use.

### Co-benefits

#### Bundled Solar Project by SolarArise India VCS Project

The project activity involves the installation of Solar PV project. The total installed capacity of the project is 120 MW of Solar PV plant located at different states in India. The project is promoted by SolarArise India Projects Pvt. Ltd.

#### Co-benefits:

- **Social well-being:** The project would help in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region like development of roads and also may promote business with improved power generation.
- **Economic well-being:** The project is a clean technology investment in the region, which would not have been taken place in the absence of the VCS benefits the project activity will also help to reduce the demand supply gap in the state. The project activity will generate power using zero emissions Solar PV based power generation which helps to reduce GHG emissions and specific pollutants like SO<sub>x</sub>, NO<sub>x</sub>, and SPM associated with the conventional thermal power generation facilities.
- **Technological well-being:** The successful operation of project activity would lead to promotion of Solar based power generation and would encourage other entrepreneurs to participate in similar projects.

## 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 (%)
Bundled Solar Power Project by SolarArise India Projects PVT. LTD. <b>Stapled to</b> Greenfleet	VCU	Verra	23 Dec 2023	<a href="#">10730-245059384-245059521-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0</a>	2018	138	138	0	11	127	92%
Bundled Wind Power Project by Mytrah Group; <b>Stapled to</b> Greenfleet	VCU	Verra	20 Dec 22	<a href="#">6918-358612844-358612947-VCU-034-APX-IN-1-1728-01012017-24112017-0</a>	2017	104	104	93	0	11	8%
<b>Total eligible offsets retired and used for this report</b>										138	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									11		
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Verified Carbon Units (VCUs)		138					100%				

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

m3architecture has also purchased an additional 138 tonnes of biodiversity offsets through Greenfleet. Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.



**This is to certify**

**m3architecture**

offset 138.00 tonnes of CO<sub>2</sub>-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

A handwritten signature in black ink that reads "Wayne".

**Wayne Wescott | Greenfleet CEO**

11/12/2023



**This is to certify**

**m3architecture**

offset 104.00 tonnes of CO<sub>2</sub>-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

A handwritten signature in black ink, appearing to read "Wayne Wescott".

**Wayne Wescott** | Greenfleet CEO

16/12/2022

## 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 <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	14,258	0	31%
<b>Total non-grid electricity</b>	<b>14,258</b>	<b>0</b>	<b>31%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	31,527	0	69%
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)	5,927	0	13%
Residual Electricity	-5,927	-5,660	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>51,711</b>	<b>0</b>	<b>113%</b>
<b>Total grid electricity</b>	<b>31,527</b>	<b>0</b>	<b>82%</b>
<b>Total electricity (grid + non grid)</b>	<b>45,784</b>	<b>0</b>	<b>113%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>-5,927</b>	<b>-5,660</b>	
Scope 2	-5,234	-4,999	
Scope 3 (includes T&D emissions from consumption under operational control)	-693	-662	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>112.95%</b>
<b>Mandatory</b>	<b>12.95%</b>
<b>Voluntary</b>	<b>68.86%</b>
<b>Behind the meter</b>	<b>31.14%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>-5.00</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>-0.66</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>

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 <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -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		31,527	31,527	23,015	4,729	0	0
NT		0	0	0	0	0	0
WA		0	0	0	0	0	0
TAS		0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>		<b>31,527</b>	<b>31,527</b>	<b>23,015</b>	<b>4,729</b>	<b>0</b>	<b>0</b>
ACT		0	0	0	0		
NSW		0	0	0	0		
SA		0	0	0	0		
VIC		0	0	0	0		
QLD		14,258	14,258	0	0		
NT		0	0	0	0		
WA		0	0	0	0		
TAS		0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>		<b>14,258</b>	<b>14,258</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>		<b>45,784</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	23.01
Residual scope 3 emissions (t CO <sub>2</sub> -e)	4.73
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	23.01
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	4.73
<b>Total emissions liability</b>	<b>27.74</b>

### Climate Active carbon neutral electricity products

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

# 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
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 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.

# Excluded emissions sources summary

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





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