

PUBLIC DISCLOSURE STATEMENT

PHARMOUT PTY LTD

ORGANISATION CERTIFICATION FY2022–23

Australian Government

Climate Active Public Disclosure Statement





NAME OF CERTIFIED ENTITY	PharmOut Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears 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. Trevor Schoerie (May 1, 2024 10:03 GMT+10)
	Trevor Schoerie Managing Director Date:1/5/2024



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Version August 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	248 tCO ₂ -e
OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Resource Intelligence Pty Limited
TECHNICAL ASSESSMENT	Date: 28 February 2022 Name: Ada Cinaglia Organisation: Resource Intelligence Pty Limited Next technical assessment due: FY2024
THIRD PARTY VALIDATION	Initial report: Type 1: Organisation Verification Date: 28 July 2022 Name: Benjamin Jenkins, Director Organisation: GPP Audit Pty Limited

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2. CARBON NEUTRAL INFORMATION

Description of certification

This medium organisation certification includes the Australian operations of PharmOut Pty Ltd, ABN 85 117 673 766 (PharmOut). The emissions inventory includes all of PharmOut's activities and operations up to a client's site.

The emissions inventory within this public disclosure statement covers the period 1 July 2022 to 30 June 2023. It has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations.

Organisation description

PharmOut Pty Ltd (ACN 117 673 766) is a professional consultancy specialising in supporting the pharmaceutical, cosmetics, medical devices, and veterinary manufacturing industries. Our clients are household names such as Pfizer, Astra Zeneca, CSL, Cochlear and many, many more.

PharmOut has an office located in Burwood East outside of metropolitan Melbourne and virtual offices in Sydney, Perth, Brisbane, Adelaide, Hong Kong, New Zealand and South Africa.

PharmOut's Burwood office is located at Unit 10 / 24 Lakeside Drive, Burwood East, Victoria, 3151.

From providing technical services such as Architecture, Engineering, Compliance, Training and Validation, PharmOut has been acutely aware of the need to reduce our own and our clients' carbon footprints, and our project experience has engendered a sense of responsibility within our organisation, through the realisation that we can, at least in part, make an (albeit small) difference through our operations.

Since 2016, PharmOut has been the leading Australian consultancy to the Green Rush, i.e., the Medicinal Cannabis industry, but it's hardly considered a "green" industry - if grown indoors, as most crops are in North America, the industry spends approximately US\$6bn per year on electricity. Since 2017, we have been offering educational courses on sustainability to the wider industry, as the recognition of the importance of the reduction of emissions has become inherent within the signature of our practices. Becoming a carbon neutral consultancy is both a mechanism to meet what we deem to be our obligation, but also as a means to continue to support the projected sensibility of the lifecycle of our operations.

Since inception in 2006, PharmOut has always been a resource conscious firm. We have been a paperless business for well over a decade, we design power-efficient facilities and have also developed innovative energy efficient cultivation systems for the cannabis industry. The next step was to concentrate on how we could help to make a bigger difference - to help to make the world a better place.



3.EMISSIONS BOUNDARY

This is a medium organisation certification, which uses the standard Climate Active medium 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.

The emissions boundary does not include emissions associated with PharmOut personnel working at a client's site. In most circumstances PharmOut personnel are engaged by clients as an internal resource or as a technical consultant for a specific project. As part of that engagement PharmOut as an organisation does not have any operational control over the operations at a client's site or potential emissions and associated emissions reduction strategies. The PharmOut emissions boundary does include staff commuting to client sites.



Diagram of the certification boundary

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table.

Inside emissions boundary Quantified Non-quantified Business travel - flights, taxis, Refrigerants Ubers, hire cars, hotels & meals (international/domestic) Waste to landfill Cleaning services Tenancy base building services Electricity - office usage Employee commuting, including to client sites Food, drinks & catering Fuel consumed - business travel in private vehicles ICT services & equipment computer equipment & accessories, IT services & data storage Office equipment & supplies office furniture, printing, stationery, accessories, paper products & publications Postage, couriers & freight Professional services - legal, Optionally included accounting, technical & business services & N/A education Safety clothing & footwear Telecommunications - phone & internet Water Working from home

Outside emission boundary

Excluded

Staff working at client sites



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

PharmOut's emission reduction strategy is detailed below:

Business Travel

With the easing of travel restrictions due to the global pandemic, PharmOut's business travel has increased. PharmOut's will continue to undertake virtual meetings e.g., Microsoft Teams or to minimise business travel. Due to the nature of our business and the requests of clients, it will be necessary to travel occasionally.

Taxi and ride-shares are another component that we wish to reduce by July 2025. With the increase in electric vehicles in Australia, there is an increasing number of hire car, ride-share and taxi vehicle services that are electric. PharmOut, where possible and where the cost is less than 10% above that of a combustible engine vehicle, will use electric options for travel.

Training

PharmOut will continue to offer virtual training sessions – unless the client requests on-site training. This will reduce the need for business travel.

Auditing

PharmOut will continue to conduct audits via virtual links, where appropriate and as allowed under external regulatory obligations. This will also reduce the need for business travel.

Electricity

Past actions include selecting a south facing office to reduce heat in summer, replacing our lights with LEDs, and installing curtains for better thermal insulation. Solar installed 19th September 2023, we anticipate savings of \$3,500 per year.

Procurement

PharmOut will implement a sustainable procurement policy, prioritising responsible and Climate Active carbon neutral suppliers where possible. It is expected that the number of available certified suppliers will continue to increase and help reduce emissions.

Architecture Models

PharmOut will continue to build digital models for client walk throughs, reducing the physical build and rebuild process. Architects have been trained in Passive Haus and are accredited.



Emissions reduction actions

We will continue to offer the following in order to manage our emissions:

- Offering virtual training and audits rather than in person.
- Staff attending virtual conferences and training sessions.



5.EMISSIONS SUMMARY

Emissions over time

This section compares emissions between the base year and all subsequent reporting years until the current year of certification. Reporting years in-between the base year and the latest year of certification is mandatory.

Emissions since base year						
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)			
Base year:	2018–19	643	675			
Year 1:	2020–21	135	142			
Year 2:	2021-22	106	112			
Year 3:	2022-23	236	248			

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Transport (air) - Short	9	33	Global pandemic -
economy class flights			Easing of restrictions to
(>400km, ≤3,700km)			domestic and
			international business
			travel have resulted in an
			increase in business
			travel.

Use of Climate Active carbon neutral products, services, buildings or precincts

PharmOut Pty Ltd did not use any Climate Active carbon neutral products or services in this reporting period.

Certified brand name	Product/Service/Building/Precinct used
N/A	



PharmOut Pty Ltd

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location-based approach.

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)
Accommodation and facilities	0.00	0.00	11.53	11.53
Cleaning and chemicals	0.00	0.00	0.54	0.54
Construction materials and services	0.00	0.00	1.14	1.14
Electricity	0.00	12.86	1.06	13.92
Food	0.00	0.00	2.15	2.15
ICT services and equipment	0.00	0.00	7.62	7.62
Office equipment and supplies	0.00	0.00	1.95	1.95
Postage, courier and freight	0.00	0.00	0.95	0.95
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	25.53	25.53
Transport (air)	0.00	0.00	135.31	135.31
Transport (land and sea)	1.13	0.00	16.44	17.57
Water	0.00	0.00	2.62	2.62
Working from home	0.00	0.00	14.94	14.94
Total	1	13	222	236



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.

An uplift factor has been applied to account for non-quantified and/or immaterial emission sources as listed in the table below.

Reason for uplift factor	tCO ₂ -e
5% uplift applied for Refrigerants, Waste to landfill & Tenancy base building services where data was not able to be captured for this report	12
Total of all uplift factors	12
Total emissions footprint to offset	
(total emissions from summary table + total of all uplift factors)	248



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 248 t CO2-e. The total number of eligible offsets used in this report is 248. Of the total eligible offsets used, 0 were previously banked and 248 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

The Ghani Solar Renewable Power Project generates carbon credits under the Verified Carbon Standard (VCS) Program. The purpose of the project is to generate a clean form of electricity through renewable solar energy sources, displacing fossil fuel derived electricity. The project involves the installation of a 500 MW solar power project in the Andhra Pradesh state of India. Over the 10 years of the first crediting period, the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 887,800 tCO2e per year, by displacing 919,800 MWh/year of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly supplied by thermal fossil fuel power generation..



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 (%)
Ghani Solar Renewable Power Project by Greenko Group	VCUs	VERRA	15/02/2024	10385-209662109- 209662356-VCS-VCU-997- VER-IN-1-1792-01012020- 31122020-0	2020	248	248	0	0	248	100%
						То	tal eligible offs	ets retired and us	sed for this report	248	
	Total eligible offsets retired this report and banked for use in future reports							0			
Type of off	set units			Eligible quantity (used for this reporting period) Percentage of total							
Verified Ca	rbon Units (VCUs)		248 100%							



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 location-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)	2,844	0	19%
Residual Electricity	12,282	11,729	0%
Total renewable electricity (grid + non grid)	2,844	0	19%
Total grid electricity	15,125	11,729	19%
Total electricity (grid + non grid)	15,125	11,729	19%
Percentage of residual electricity consumption under operational control	100%	,	
Residual electricity consumption under operational control	12,282	11,729	
Scope 2	10,846	10,358	
Scope 3 (includes T&D emissions from consumption under operational control)	1,436	1,371	
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)	10.36
Residual scope 3 emissions (t CO2-e)	1.37
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	10.36
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1.37
Total emissions liability (t CO2-e)	11.73
Figures may not sum due to rounding. Renewable percentage can be above 100%	



Location Based Approach Sun Location Based Approach	Activity Data (kWh) total	Und	er operational o	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	15,125	15,125	12,857	1,059	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS Grid electricity (scope 2 and 3)	0 15,125	0 15,125	0 12,857	0 1,059	0 0	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 Non-grid electricity (behind the meter)	0	0	0 0	0 0		
Total electricity (grid + non grid) 15,125						

Residual scope 2 emissions (t CO2-e)	12.86
Residual scope 3 emissions (t CO2-e)	1.06
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	12.86
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1.06
Total emissions liability (t CO2-e)	13.92

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Operations in Climate Active buildings and precincts

N/A

Climate Active carbon neutral electricity products

N/A



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 <u>one</u> 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. <u>Data unavailable</u> 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		
Refrigerants	 Immaterial <1% for individual items and no more than 5% collectively. 		
Waste to landfill	Data is unavailable but uplift applied. A data		
Tenancy base building electricity	management plan is place.		

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Data Management Plan	Action
Review non-quantified emission sources	Collect data for non-quantified emission sources listed in the table above and verify whether the emissions for FY23 are material and reportable as part of PharmOut's reporting boundary. Action Due By: 30 June 2024



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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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
Staff working at client sites	Y	N	N	N	N	The emissions boundary does not include emissions associated with PharmOut personnel working at a client's site. In most circumstances PharmOut personnel are engaged by clients as an internal resource or as a technical consultant for a specific project. As part of that engagement PharmOut as an organisation does not have any operational control over the operations at a client's site or potential emissions and associated emissions reduction strategies. The PharmOut emissions boundary does include staff commuting to client sites.







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