PUBLIC DISCLOSURE STATEMENT

NORTHMORE GORDON ENVIRONMENTAL

ORGANISATION CERTIFICATION
CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Northmore Gordon Environmental Pty Ltd
REPORTING PERIOD	1 January 2023 – 31 December 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.*  Hamish McGovern Group Managing Director 30th July 2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	185 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	61% (104% in Australia)
CARBON ACCOUNT	Prepared by: Northmore Gordon
TECHNICAL ASSESSMENT	Optionally Provided 26 Apr 2023 Shan Nanayakkara – Northmore Gordon Next technical assessment due: CY25
THIRD PARTY VALIDATION	n/a

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Northmore Gordon Environmental Pty Ltd, ABN 45 160 805 649, including the related entities (related bodies corporate) listed in the table below.

This Public Disclosure Statement includes information for CY2023 reporting period.

Organisation description

Northmore Gordon Environmental provides services in energy cost reduction and decarbonisation advisory, and environmental certificate creation and aggregation.

This certification includes the businesses of Northmore Gordon Pty Ltd (ABN 44 136 798 519) and Northmore Gordon Pte Ltd (based in Singapore).

An operational control boundary has been applied for scope 1 and 2 emissions.

Offices are located in Australia and internationally.

Office Address
132 Cremorne St, Cremorne 3121 VIC Australia
Suite 1, Level 4, 607 Bourke St Melbourne 3000 VIC Australia
Level 2, 1/9 Buckingham St Surry Hills 2010 NSW Australia
490 Northbourne Ave Dickson 2602 ACT Australia
1 Keong Saik Rd 89109 Singapore
12F Entec 2 Bldg. Plaridel St. cor. Catalina Nepo Center, Angeles City, 2009 Philippines

The following related entities are included within this certification:

Legal entity name	ABN	ACN
Northmore Gordon Pty Ltd	44 136 798 519	136 798 519
Northmore Gordon Pte Ltd	based in Singapore	n/a

The following entities are excluded from this certification, as Northmore Gordon Environmental does not have operational control:

Legal entity name	ABN	ACN
Pacific Heat & Power P/L	71 622 871 087	662 871 087

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
Climate Active carbon neutral products and services
Electricity
Food
ICT services and equipment
Machinery and vehicles
Office equipment and supplies
Postage, courier and freight
Products
Professional services
Refrigerants
Stationary energy (gaseous fuels)
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

(The above includes activities at our International Offices in Singapore & Philippines.)

Non-quantified

Optionally included

Outside emission boundary

Excluded

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Northmore Gordon plans to reduce our emissions intensity by 20% by 2030 based on a 2022 baseline. Intensity will be measured based on FTE which includes our permanent contractors. Our 2023 emissions performance was 6.3 tCO2e/FTE based on 29.1 FTE, which is a 10% reduction on our 2022 intensity. Over 85% of our emissions are scope 3.

Northmore Gordon (NG) plans to conduct the following initiatives

1. Specify energy efficient IT equipment for all new purchases, effective immediately.

2. Encourage many of our service providers (e.g., professional services – accountants, lawyers, software service providers, and advisors) to become Climate Active Carbon Neutral.

3. In CY2024 ensure that all energy used by NG in our shared workspaces is purchased using either GreenPower or with LGCs retired for the energy consumption.

4. Further reduce our domestic transport emissions by:

    a. Continuing to optimise travel to client sites by using virtual meetings where possible and practical.

    b. Offsetting all airline flights by the end of CY2024 with credible emissions from the Airline to reduce scope 3 emissions from business travel.

    c. Continuing to encourage public transport use and bicycle travel to work by ensuring suitable bike storage and shower access at our workplaces, and our new Melbourne office.

5. Establishing quality criteria for purchasing carbon offsets to ensure maximum benefit to the climate by CY2023.

6. Maximise the impact of our business by continuing to develop our team's capability and knowledge in how to help our customers reduce energy waste and lower carbon emissions on a continuous basis.

Emissions reduction actions

3. LGCs have been retired for all Australian electricity consumption in CY2023

4b. Flight offsets were purchased from Virgin, Qantas, Jetstar and Scoot in CY2023.

Other. We have moved from a shared office space in Melbourne into our own office space in a 4 star NABERS energy and water rated building. The location is more central for our staff and clients and provides good end of trip services for cyclists.

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:	2022	204	N/A
Year 2:	2023	185	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Technical Services	42.5	33.2	Technical Services vary depending on client requirements

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

Certified brand name	Product/Service/Building/Precinct used
Qantas Airways Ltd	Opt-in service (Flight Offset)
Virgin Australia Holdings	Opt-in service (Flight Offset)
Jetstar Airways	Opt-in service (Flight Offset)

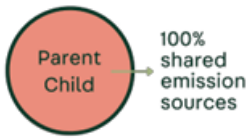
Emissions summary

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	-	-	4.65	4.65
Climate Active carbon neutral products and services	-	-	-	-
Electricity - Australia	-	-	-	-
Electricity - Philippines	-	5.15	1.03	6.18
Electricity - Singapore	-	3.30	0.66	3.96
Food	-	-	3.10	3.10
ICT services and equipment	-	-	34.43	34.43
Machinery and vehicles	-	-	0.10	0.10
Office equipment & supplies	-	-	2.69	2.69
Postage, courier and freight	-	-	0.08	0.08
Products	-	-	0.05	0.05
Professional Services	-	-	71.98	71.98
Refrigerants	-	-	0.59	0.59
Stationary Energy (gaseous fuels)	0.12	-	0.01	0.13
Transport (Air)	-	-	31.78	31.78
Transport (Land and Sea)	-	-	12.34	12.34
Waste	-	-	3.82	3.82
Water	-	-	0.26	0.26
Working from home	-	-	7.92	7.92
Total emissions (tCO_2-e)	**0.12**	**8.45**	**175.49**	**184.06**

Shared Emissions between Certification by the Same Responsible Entity

Northmore Gordon Environmental has obtained both organisation certification and service certification for the same certification boundary.



	tCO2-e
Total offset liability	185
Offset by Organisation (Parent)	185
Offset by Service (Child)	0

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	185	100%

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 (%)
Teys Australia Naracoorte - Covered Anaerobic Lagoon (CAL) Development (ERF103390)	ACCU	ANREU	22 Apr 2024	9,006,730,728 – 9,006,730,912	2023-24	0	185	0	0	185	100%
									Total eligible offsets retired and used for this report	**185**	
									Total eligible offsets retired this report and banked for use in future reports	0	

Co-benefits

Northmore Gordon has used carbon credits from an ERF project registered and managed by Northmore Gordon using the CFI Commercial & Industrial Wastewater Methodology 2015. The project abates carbon by replacing a deep open anaerobic lagoon with a new covered anaerobic lagoon (CAL) that treats the wastewater from an abattoir. The captured methane, which has a global warming potential of 28 times that of carbon dioxide, is used in the gas fired CHP to generate heat and electricity for the manufacturing process. The captured methane displaces the use of natural gas, and the covered lagoon wastewater treatment reduces odours and improves the wastewater quality for irrigation use.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

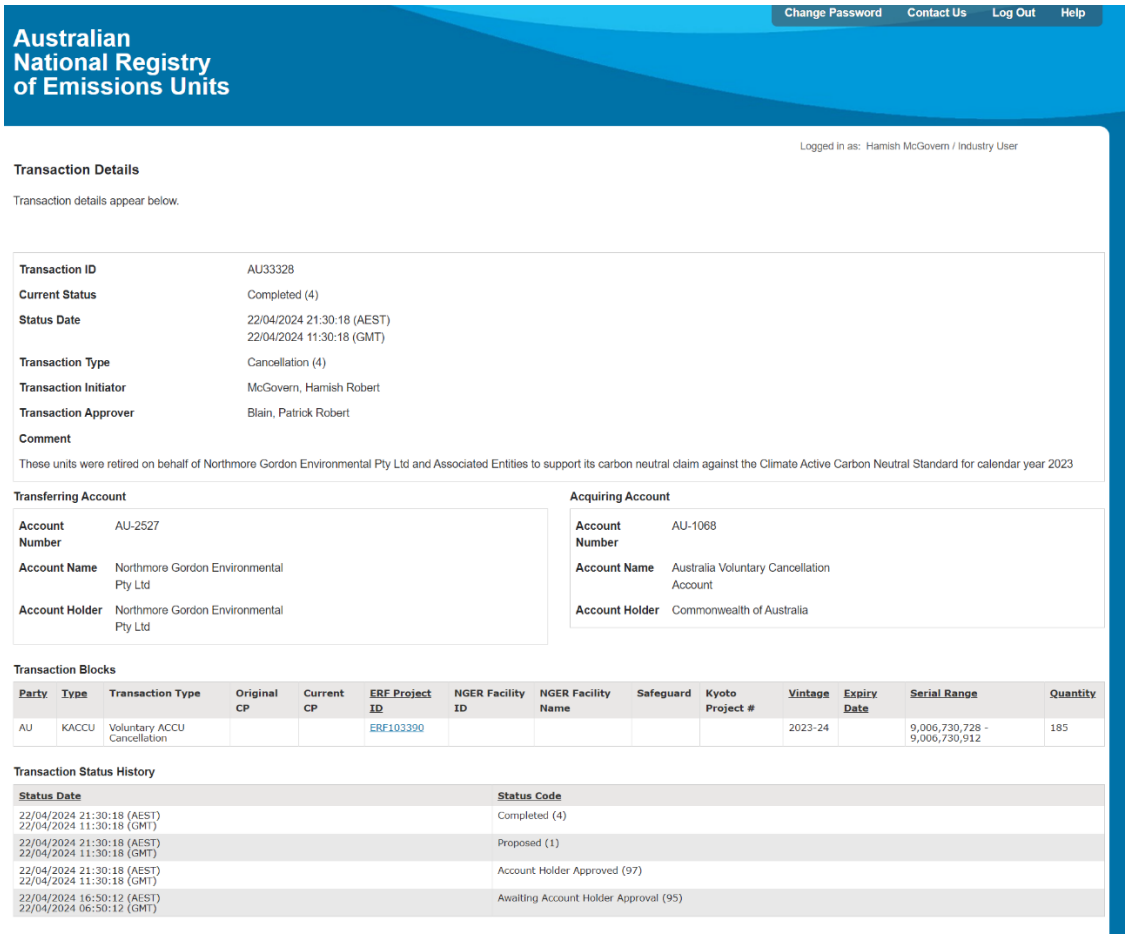
The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	19

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Alexandra Hills Shopping Centre – Solar - LGCs	QLD, Australia	LGC	REC Registry	26 Apr 24	SRPVQL80	1-19	2024	Solar	19
								Total LGCs surrendered this report and used in this report	**19**

APPENDIX A: ADDITIONAL INFORMATION



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Australian National Registry of Emissions Units

Logged in as: Hamish McGovern / Industry User

Transaction Details

Transaction details appear below.

Transaction ID	AU33328
Current Status	Completed (4)
Status Date	22/04/2024 21:30:18 (AEST) 22/04/2024 11:30:18 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	McGovern, Hamish Robert
Transaction Approver	Blain, Patrick Robert
Comment	These units were retired on behalf of Northmore Gordon Environmental Pty Ltd and Associated Entities to support its carbon neutral claim against the Climate Active Carbon Neutral Standard for calendar year 2023

Transferring Account

Account Number	AU-2527
Account Name	Northmore Gordon Environmental Pty Ltd
Account Holder	Northmore Gordon Environmental Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF103390					2023-24		9,006,730,728 - 9,006,730,912	185

Transaction Status History

Status Date	Status Code
22/04/2024 21:30:18 (AEST) 22/04/2024 11:30:18 (GMT)	Completed (4)
22/04/2024 21:30:18 (AEST) 22/04/2024 11:30:18 (GMT)	Proposed (1)
22/04/2024 21:30:18 (AEST) 22/04/2024 11:30:18 (GMT)	Account Holder Approved (97)
22/04/2024 16:50:12 (AEST) 22/04/2024 06:50:12 (GMT)	Awaiting Account Holder Approval (95)

The Clean Energy Regulator has accepted the following voluntary surrender offer:

Account: NORTHMORE GORDON ENVIRONMENTAL PTY LTD

Offer ID: 8765

Surrender type: Voluntary

Number of certificates: 19 LGC(s)

Date of offer: 22/04/2024

Date of acceptance: 26/04/2024

Reason for voluntary surrender: Altruistic purposes

Surrender note: Retirement of 19 LGCs for Northmore Gordon's Climate Active Certification for CY23 (for Scope 2 Emissions). Please use the 16 YDHSDEC2022 certificates first.

Clean Energy Regulator note: Accepted

Certificates:

Accreditation code	Fuel source	Generation year	Creation year	Generator name	Generation state	Serial number range	Certificate quantity
SRPVQL80	Solar	2024	2024	Alexandra Hills Shopping Centre – Solar – QLD	QLD	1-19	19

These certificates have been accepted for voluntary surrender and permanently removed from the market under section 28A of the Renewable Energy (Electricity) Act 2000.

Yours sincerely

REC Registry

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**.

The information relates only to the Australian offices.

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)	19,000	0	79%
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)	1,455	0	6%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	372	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	4,183	0	17%
Residual Electricity	-985	-897	0%
Total renewable electricity (grid + non grid)	**25,010**	**0**	**104%**
Total grid electricity	**24,025**	**0**	**104%**
Total electricity (grid + non grid)	**24,025**	**0**	**104%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-985**	**-897**	
Scope 2	-877	-798	
Scope 3 (includes T&D emissions from consumption under operational control)	-108	-99	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**104.10%**
Mandatory	**18.96%**
Voluntary	**85.14%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-0.80**
Residual scope 3 emissions (t CO_2-e)	**-0.10**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

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	1,963	1,963	1,335	98	0	0
NSW	6,457	6,457	4,391	323	0	0
SA	0	0	0	0	0	0
VIC	15,605	15,605	12,328	1,092	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**24,025**	**24,025**	**18,053**	**1,513**	**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)	**24,025**					

Residual scope 2 emissions (t CO_2-e)	**18.05**
Residual scope 3 emissions (t CO_2-e)	**1.51**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**18.05**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.51**
Total emissions liability	**19.57**

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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