

# PUBLIC DISCLOSURE STATEMENT

NORTHMORE GORDON ENVIRONMENTAL

SERVICE CERTIFICATION CY2023

# Climate Active Public Disclosure Statement







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 30 <sup>th</sup> July 2024



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Version: January 2024



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	185 tCO <sub>2</sub> -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

1.	Certification summary	3
2.	Certification information	4
3.	Emissions boundary	5
4.	Emissions reductions	8
5.	Emissions summary	9
6.	Carbon offsets	. 11
7. Re	enewable Energy Certificate (REC) summary	. 12
Appe	endix A: Additional information	. 13
Appe	endix B: Electricity summary	. 14
Appe	endix C: Inside emissions boundary	. 15
Appe	endix D: Outside emission boundary	. 16



# 2.CERTIFICATION INFORMATION

### **Description of service certification**

This service certification is for the Northmore Gordon Environmental services in energy cost reduction and decarbonisation advisory, and environmental certificate creation and aggregation.

- Functional unit: tonnes of CO<sub>2</sub>-e per year of services delivered by Northmore Gordon Environmental Pty Ltd and it's related entities Northmore Gordon Pty Ltd (ABN 44 136 798 519) and Northmore Gordon Pte Ltd (based in Singapore).
- Offered as: full coverage of all the services delivered.
- Life cycle: cradle to grave approach has been applied.

The responsible entity for this service certification is Northmore Gordon Environmental Pty Ltd, ABN 45 160 805 649.

This Public Disclosure Statement includes information for CY2023 reporting period.

### **Description of business**

Northmore Gordon Environmental delivers the full service. We engage with our clients to understand their energy and carbon issues and map a way forward towards lower carbon business operations. Our consultants provide technical and strategic advice and assist in the creation of environmental certificates.



## 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 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

#### Non-attributable



## Service process diagram

Cradle to grave has been applied. All upstream and delivery emissions have been included, the downstream emissions from the services delivered to our clients are considered negligible.

	Purchased goods & services	
Upstream emissions	<ul> <li>Food, ICT, office equipment, courier, products, professional services, water</li> </ul>	Excluded emission sources
	Capital goods  • ICT	
	<ul><li>Fuel and energy related</li><li>Electricity, gas</li></ul>	
	<ul><li>Upstream leased assets</li><li>Refrigerant</li></ul>	
	<b>V</b>	
	Purchased electricity	
	Waste generated in operations	
Service delivery	Business travel     Accommodation, air transport, land transport	
	Employee commuting & working from home	
	Transport (Air), Transport (land), Working from home	
	<b>V</b>	
Downstream emissions	N/A	



## 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 <sub>2</sub> -e Emissions intensity of the functional unit			
Base year / Year 1:	2022	204	204
Year 2:	2023	185	185

### Significant changes in emissions

Significant changes in emissions				
Attributable process	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -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**

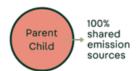
Attributable process	tCO <sub>2</sub> -e
Stationary fuel combustion	0.13
Purchased goods & services	109.56
Capital goods	3.04
Fuel and energy related	1.69
Upstream leased assets	0.59
Purchased electricity (Australia, Philippines & Singapore)	8.45
Waste generated in operations	3.82
Business travel	32.55
Employee commuting & working from home	24.23
Attributable emissions (tCO₂-e)	184.06



Product / Service offset liability		
Emissions intensity per functional unit	184.06	
Emissions intensity per functional unit including uplift factors	N/A	
Number of functional units covered by the certification	1	
Total emissions (tCO <sub>2</sub> -e) to be offset	185	

# **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

Refer to Northmore Gordon Environmental's Organisation PDS



# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

Refer to Northmore Gordon Environmental's Organisation PDS.



# APPENDIX A: ADDITIONAL INFORMATION



# APPENDIX B: ELECTRICITY SUMMARY

Refer to Northmore Gordon Environmental's Organisation PDS



## 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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> 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
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.

- 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**).

<b>Emissions Source</b>	No actual data	No projected data	Immaterial
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.

- <u>Size</u> 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. <u>Stakeholders</u> The emissions from a particular source are deemed relevant by key stakeholders.
- 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						





