

PUBLIC DISCLOSURE STATEMENT

SIMPLYGREEN AUSTRALIA PTY. LTD

ORGANISATION CERTIFICATION FY2022-23

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Simplygreen Australia Pty. Ltd.
REPORTING PERIOD	Financial year 2023: 1 July 2022 – 30 June 2023
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.
	Name of signatory: Bobby Karanfilov Position of signatory: CEO Date: 18 March 2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version August 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	109 tCO ₂ -e
OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	100% renewables
CARBON ACCOUNT	Prepared by: Evalue8 Sustainability
TECHNICAL ASSESSMENT	9 February 2024 Evalue8 Sustainability Next technical assessment due: FY 2024

Contents

1.	Certification summary	3
2.	Carbon neutral information	4
3.	Emissions boundary	5
4.	Emissions reductions	7
5.	Emissions summary	8
6.	Carbon offsets 1	0
7. Re	newable Energy Certificate (REC) Summary 1	2
Appe	ndix A: Additional Information 1	3
Appe	ndix B: Electricity summary1	4
Appe	ndix C: Inside emissions boundary 1	7
Appe	ndix D: Outside emissions boundary1	8



2. CARBON NEUTRAL INFORMATION

Description of certification

This carbon neutral certification is for the business operations of Simplygreen Australia Pty Ltd. (trading as Simplygreen), ABN 60 123 823 914. The emission inventory in this public disclosure summary covering the 1 July 2022 to 30 June 2023 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations.

Organisation description

Simplygreen Australia Pty. Ltd. is a for-purpose business, our commitment to sustainability and Corporate Social Responsibility enables us to be a force for good and have a positive impact on both the environment and community.

Since 2007, we've recognised the importance of sustainability and meeting the needs of today without compromising the ability of future generations to meet theirs. Our office is located at a co-working space called The Commons which is 4.5 NABERS rated building.

Alongside our customers and members, we strive to make a positive contribution through our commitment to environmental awareness within our community and the world around us. We also believe in the power of financial wellbeing and financial sustainability to enable people to achieve their financial goals and manage money with confidence, for today and into the future.

We continue to evolve everyday with new ideas and ways to be even more sustainable. At Simplygreen, some of the ways we do this is by operating to the highest ethical standards, we track and manage our own carbon emissions, we partner with diverse suppliers, we've implemented a sophisticated recycling system and we volunteer for causes we're passionate about. We're proud to be recognised as a certified B Corp. Simplygreen (ABN: 60123823914) shares a co-working space in Collingwood.

We also give our clients and their employees the same opportunities. Below are the ways Simplygreen does this through carbon offsetting, giving to charity and creating an organisation that can be a force for good. Since 2007, we've been 100% carbon offsetting our fleet of novated lease cars. Our members are encouraged to purchase electric, or hybrid cars and we provide guidance on the latest options.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
N/A		



3. EMISSIONS BOUNDARY

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



Inside emissions boundary

<u>Quantified</u>
Stationary energy and fuels
Electricity
Advertising
Accommodation
Carbon neutral products and services
Cleaning and chemicals
Food & catering
ICT services and equipment
Professional services
Office equipment and supplies
Postage, courier and freight
Staff commute
Refrigerants
Transport (air)
Transport (land and sea)
Work from home
Waste
Water

Non-quantified

N/A



Excluded

Depreciation of capital goods

Optionally included

N/A



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Simplygreen is committed to best practice sustainability standards both in our own operations and through our clients.

In 2021 we relocated our offices to a 6-Star Green Star building, more information on this can be found here - <u>Projects | 54 Wellington Street, Collingwood, Australia</u> (aurecongroup.com).

In 2022 we committed to obtaining Climate Active Certification, after previously purchasing offsets on a per-product-sold basis.

We aim to remain carbon neutral by minimising our emissions. We need to purchase carbon offsets to be carbon neutral, but we want to engage in practices that keep the number required as close to zero as possible.

Going forward the focus of the next year will be to reduce transport emissions. This will be done by telecommuting and virtual meetings wherever possible. We will encourage our staff to use public transport, walk, cycle or use renewable energy powered electric vehicles to travel to work (class A travel) rather than use vehicles powered by fossil fuels (class B travel). At present over 70% of trips to and from work are made using class A travel. We provide bicycle storage on site for staff and aim to raise this percentage to over 80% by 2024.

As we have already implemented many initiatives to reduce emissions, we recognise that achieving further reductions will be more difficult. We also hope to grow our business over time, and increased business activity can lead to a rise in emissions. Our goal is to reduce our emissions by 1% every two years as a function of revenue. If our revenue was unchanged in 2030, our emissions target would be 0.994 of our current emissions, or around 96% of our current emissions.

We assist our clients to be more sustainable by promoting and incentivizing the purchase of electric vehicles. We will track the percentage and number of electric (1) and hybrid (2) vehicles purchased with the assistance of Simplygreen's smart leasing.

Emissions reduction actions

Simplygreen have reduced stationary energy (liquid fuels) – Petrol/Gasoline emissions by approximately 70 CO₂e this reporting period. This has been achieved by staff awareness and increased accuracy in measurements of these emissions sources.



5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year							
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)				
Base year:	2021–22	160.52	168.55				
Year 1:	2022–23	102.97	108.14				

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 (land and sea)	4.20	47.65	Increased travel post-covid.

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

Certified brand name	Service
N/A	



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 (t CO₂-e)	Sum of Scope 2 (t CO ₂ -e)	Sum of Scope 3 (t CO ₂ -e)	Sum of Total Emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	19.51	19.51
Cleaning and chemicals Climate Active carbon neutral products and	0.00	0.00	0.00	0.00
services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	5.76	5.76
ICT services and equipment	0.00	0.00	14.33	14.33
Machinery and vehicles	0.00	0.00	0.00	0.00
Postage, courier and freight	0.00	0.00	0.52	0.52
Professional services	0.00	0.00	14.64	14.64
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	0.00	0.00
Transport (land and sea)	36.19	0.00	11.46	47.65
Waste	0.00	0.00	0.00	0.00
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	-2.57	-2.57
Office equipment and supplies	0.00	0.00	3.14	3.14
Total	36.19	0.00	66.78	102.97

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.

Reason for uplift factor	tCO2-e
Mandatory 5% uplift for small organisations	5.14
Total of all uplift factors	5.14
Total emissions footprint to offset (total emissions from summary table + total of all uplift factors)	108.14



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 109 t CO₂-e. The total number of eligible offsets used in this report is 109t CO₂-e. Of the total eligible offsets used, 0 (zero) were previously banked and 109 were newly purchased and retired. 0 (zero) are remaining and have been banked for future use.

Co-benefits

Simplygreen chose to offset the Africa Wind and Solar Project because of its commitment to promoting renewable energy. Large scale renewable energy is a critical first step in decarbonising the economy and an important part of supporting the adoption of electric vehicles, which is an important part of Simplygreen's strategy.

The objective of the CDM Africa Wind and Solar Programme of Activities (PoA) for South Africa is to develop a multi-track platform for overcoming regulatory, institutional, financial and structural hurdles for the roll-out of wind and solar power in South Africa by providing access to carbon finance and to overcome the barriers to implementation that renewable energy power plants face in South Africa. In the case of solar thermal applications, only power plants that do not use fossil fuels as a backup energy source to generate electricity into the grid are allowed to participate under the PoA. The crediting period of the project will be 10 years.

They believe that investing in wind energy is a step towards reducing greenhouse gas emissions and promoting a cleaner environment. These efforts have co-benefits for the environment and for society, by reducing air pollution, improving public health, and supporting the growth of a green economy.

Below is a breakdown of the types of projects and their Sustainable Development Goal (SDG) impacts.

CERTIFIED SDG IMPACTS



PROJECT TYPE

Wind



Eligible offsets retirement summary

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 (%)
CDM Africa Wind and Solar Programme of Activities for South Africa	CERs	CDM	11/03/2024	ZA-5-24068255-2-2-0-8260 (CDM: VC Attestation (unfccc.int)	2022	0	109	0	0	109	100%
Total eligible offsets retired and u						ets retired and us	ed for this report	109			
	Total eligible offsets retired this report and banked for use in future reports						0				

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	109	100%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A 100% GreenPower

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

1. Large-scale Generation certificates (LGCs)*

* 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.

N/A

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A									
Total LGCs surrendere	d this report	and used in	this report						N/A



APPENDIX A: ADDITIONAL INFORMATION

VOLUNTARY CANCELLATION CERTIFICATE

Presented to:

CDM Project 8260: CDM Africa Wind and Solar Programme of Activities for South Africa

Reason for cancellation:

109 units were retired on behalf of Simplygreen Australia Pty Ltd to support its carbon neutral claim against the Climate Active Carbon Neutral Standard in Financial Year 2022-2023. CDM Africa Wind and Solar Programme of Activities for South Africa.



Number and type of units cancelled

Start serial number: ZA-5-24068255-2-2-0-8260 End serial number: ZA-5-24068363-2-2-0-8260

109 CERs Equivalent to 109 tonne(s) of CO2

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason for cancellation included in this certificate is provided by the canceller.



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 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)	0	0	0%
GreenPower	9,118	0	100%
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)	1,714	0	19%
Residual Electricity	-1,714	-1,637	0%
Total renewable electricity (grid + non grid)	10,832	0	119%
Total grid electricity	9,118	0	119%
Total electricity (grid + non grid)	9,118	0	119%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-1,714	-1,637	
Scope 2	-1,514	-1,446	
Scope 3 (includes T&D emissions from consumption under operational control)	-200	-191	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	118.80%
Mandatory	18.80%
Voluntary	100.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	-1.45
Residual scope 3 emissions (t CO ₂ -e)	-0.19
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO ₂ -e)	0.00
Figures may not sum due to rejunding. Renewable percentage can be above 100%	

Figures may not sum due to rounding. Renewable percentage can be above 100%



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	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	9,118	9,118	7,750	638	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 9,118	0 9,118	0 7,750	0 638	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		
Total electricity (grid + non grid)	9,118					

Residual scope 2 emissions (t CO ₂ -e)	7.75
Residual scope 3 emissions (t CO ₂ -e)	0.64
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	7.75
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.64
Total emissions liability	8.39

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electric Active member through their building or precinct certification. The	is electricity consumption is also included in	the market based and

Active member through their building or precinct 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 building/precinct under the market based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. Th Active member through their electricity product certification. This electri location-based summary tables. Any electricity that has been sourced a market-based method is outlined as such in the market based summar	icity consumption is also included in ta as renewable electricity by the electric	he market based and



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. <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. <u>Maintenance</u> 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. <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.
- <u>Risk</u> 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.
- <u>Outsourcing</u> 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
Depreciation of capital goods	N	Ν	Ν	Ν	N	 Size: The emissions are likely to be less than 1 t-CO₂-e, which is not large compared to their total emissions. Influence: The influence from these emissions come in the consumption, e.g. fuel or electricity for vehicles, which is included in their emissions boundary. Risk: The emissions from this source pose minimal risk to the organisation's greenhouse gas risk exposure. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.







An Australian Government Initiative