




PUBLIC DISCLOSURE STATEMENT

**GPG MANAGEMENT PTY LTD
(TRADING AS GURNER™)**

**ORGANISATION CERTIFICATION
CY2023**

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	GPG Management Pty Ltd (trading as Gurner™)
REPORTING PERIOD	1 January 2023 – 31 December 2023 Arrears report
DECLARATION	<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>James Roberts Chief Projects Officer 13 September 2024</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	450 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.96 %
CARBON ACCOUNT	Prepared by: Ark Resources
TECHNICAL ASSESSMENT	22 November 2023 Mike Rainbow, Ark Resources Next technical assessment due: with CY 2025 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of GPG Management Pty Ltd (trading as GURNER™), ABN 64 754 223 432, including the subsidiaries listed in the table below. This Public Disclosure Statement includes information for CY2023 reporting period.

Organisation description

GPG Management Pty Ltd (trading as GURNER™), ABN: 64 754 223 432, was established by Tim Gurner to take luxury lifestyle and property development to the next level. Our offices during this period were located at 168 Williams Road Prahran VIC, 508 Malvern Road Prahran, VIC and 7-13 Elizabeth Street Paddington, NSW. We closed our operations in Brisbane prior to this period and added more office space at 540 Malvern Rd Prahran.

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.

GURNER™ operates in Australia and does not have any international operations.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
N/A		

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
- Carbon neutral products and services
- Cleaning and chemicals
- Electricity
- Food
- ICT services and equipment
- Professional services
- Office equipment and supplies
- Postage, courier and freight
- Refrigerants
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

Employee commuting

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Gurner™ commits to reducing overall Scope 1, 2 and 3 emissions from all sources by 20% by 2028, from a 2022 base year. To achieve this reduction;

Gurner™ commits to reducing Scope 3 emissions from waste by 50% by 2025, from a 2022 base year.

Gurner™ commits to reducing Scope 2 and 3 emissions from electricity by 25% by 2027, from a 2022 base year.

Gurner™ commits to reducing Scope 3 emissions from office equipment and supplies by 25% by 2025, from a 2022 base year.

In addition to the above commitments, GURNER™ will look to further reduce our emissions through implementation of the following emissions reduction strategies:

- Reducing emissions from electricity through energy conservation (i.e. reminding staff to turn off lights, HVAC, etc. when leaving meeting rooms and the office in general for the evening).
- Investigate the purchase of 100% Green Power for our offices.
- Continue to minimize use of natural gas consuming items.
- Reducing our emissions from air and land transportation via the following:
 - Attending meetings remotely rather than travelling.
 - Utilising public transport, cycling or walking to meetings where meeting venues are close by.
- Implement a policy to limit the amount of printing in order to limit costs.
- Implement a policy to prioritise purchase on Carbon Neutral certified office supplies products and catering.

Emissions reduction actions

We have taken the following actions to reduce our emissions:

- Limited our natural gas consumption through reducing the amount of gas for heating, etc.
- Purchasing carbon neutral certified paper, where available.
- Reduced emissions from food & catering by reducing catering consumption.
- Reduced our emissions from air transportation by ensuring that flights are offset at point of purchase.

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:	CY2020	88.28	n/a
Year 2:	CY2021	119.03	n/a
Base year/Year 3:	CY2022	371.63	379.63
Year 4:	CY2023	441.91	449.68

Significant changes in emissions

The overall emissions have increased due to business growth, expansion into new office space at 540 Malvern Rd Prahran, and increased staff levels.

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Electricity (Market-based method Scope 2 & Scope 3)	115.73	149.09	Business growth and additional office space at 540 Malvern Rd Prahran.
Professional services	n/a	69.24	Professional services were previously excluded from the emissions boundary.
ICT services and equipment	7.50	76.82	Offsite data storage was not previously included (53.61 t CO ₂ -e)

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

Certified brand name	Product/Service/Building/Precinct used
Qantas	Opt-in fly carbon neutral service
Virgin Australia	Opt-in fly carbon neutral service

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	0.00	0.00	3.63	3.63
Cleaning and Chemicals	0.00	0.00	18.50	18.50
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	2.38	2.38
Electricity	0.00	132.71	16.38	149.09
Food	0.00	0.00	14.50	14.50
ICT services and equipment	0.00	0.00	76.82	76.82
Office equipment & supplies	0.00	0.00	25.61	25.61
Professional Services	0.00	0.00	69.24	69.24
Refrigerants	1.11	0.00	0.00	1.11
Stationary Energy (gaseous fuels)	0.40	0.00	0.03	0.43
Transport (Air)	0.00	0.00	11.40	11.40
Transport (Land and Sea)	0.00	0.00	3.68	3.68
Waste	0.00	0.00	62.08	62.08
Water	0.00	0.00	1.63	1.63
Working from home	0.00	0.00	1.81	1.81
Total emissions (tCO₂-e)	1.51	132.71	307.69	441.91

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	tCO ₂ -e
Uplift to account for non-quantified paper because data are unavailable	1.57
Uplift to account for non-quantified waste because data are unavailable	6.21
Total of all uplift factors (tCO ₂ -e)	7.78
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	449.68

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)	450	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 (%)
Strathburn Station	ACCU	ANREU	31 May 2024	8,999,275,252 – 8,999,275,726	2023-24	-	475	0	25	450	100%
Total eligible offsets retired and used for this report										450	
Total eligible offsets retired this report and banked for use in future reports									25		

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.


APPENDIX A: ADDITIONAL INFORMATION

At GURNER™, we strive to be a responsible, aspirational lifestyle and design brand. As we create opportunities for people to live their best lives, we carefully consider our potential impact.

Our Environmental and Social Governance (ESG) position illustrates a measurable commitment to a more sustainable real estate industry, in the interest of our loyal customers, our communities and the environment. Our main ESG pillars are:

- Fighting Climate Change
- Conserving Natural Resources
- Social Inclusion and Diversity
- Supporting our Communities
- Our People
- Trusted Partnerships

Retirement Certificate



Australian National Registry of Emissions Units

Logged in as: Rory Robertson / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU33971
Current Status	Completed (4)
Status Date	31/05/2024 10:54:46 (AEST) 31/05/2024 00:54:46 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Gastaldi, Julien Michel Andre
Transaction Approver	Robertson, Rory David
Comment	"These offset units have been cancelled on behalf of GPG Management Pty Ltd to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for CY2023."

Transferring Account

Account Number	AU-3067
Account Name	Strathburn Cape York Carbon Pty Ltd
Account Holder	Strathburn Cape York Carbon 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			EOP100917					2023-24		8,999,275,252 - 8,999,275,726	475

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	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	38,330	0	19%
Residual electricity	163,834	149,088	0%
Total renewable electricity (grid + non grid)	38,330	0	19%
Total grid electricity	202,164	149,088	19%
Total electricity (grid + non grid)	202,164	149,088	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	163,834	149,088	
Scope 2	145,830	132,705	
Scope 3 (includes T&D emissions from consumption under operational control)	18,004	16,383	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.96%
Mandatory	18.96%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	132.71
Residual scope 3 emissions (t CO₂-e)	16.38
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	132.71
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	16.38
Total emissions liability (t CO₂-e)	149.09

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	0	0	0	0	0	0
NSW	19,860	19,860	13,505	993	0	0
SA	0	0	0	0	0	0
VIC	182,304	182,304	144,020	12,761	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)	202,164	202,164	157,525	13,754	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)	202,164					
Residual scope 2 emissions (t CO₂-e)						157.52
Residual scope 3 emissions (t CO₂-e)						13.75
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)						157.52
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)						13.75
Total emissions liability (t CO₂-e)						171.28

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
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate 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.</i>		

Climate Active carbon neutral electricity products

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

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
Paper	Data unavailable and 10% uplift applied to estimate
Waste	Data unavailable and 10% uplift applied to estimate

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.

Waste data will be collected for the offices, for a representative period in CY2024.

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
Employee commuting	Y	N	N	N	N	<p>Size: The emissions source is likely to be between 10 and 20 t-CO₂-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (152.54 t-CO₂-e).</p> <p>Influence: We do not have the potential to influence the emissions from this source.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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