

PUBLIC DISCLOSURE STATEMENT

CORPORATE CARBON

ORGANISATION CERTIFICATION FY2022–23

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Corporate Carbon Advisory 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.
	Gary Wyatt Managing Director 17 th September 2024



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Version August 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	348.25 tCO ₂ -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.8%
CARBON ACCOUNT	Prepared by: Corporate Carbon Pty Ltd
TECHNICAL ASSESSMENT	N/A

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Australian business operations of Corporate Carbon Advisory Pty Ltd ABN 77 1496 995 43

Organisation description

Founded in 2010, Corporate Carbon Advisory Pty Ltd (CCA) has been successfully creating new solutions for carbon market participation. Our projects ensure emissions reductions, carbon sequestration and co-benefits for the environment, individuals, communities and businesses. From project development to the sale of Australian Carbon Credit Units (ACCUs), we make carbon profitable.

We have been actively engaged in developing the local Carbon Farming Initiative offsets industry from its very inception. We are a leading Australian, multi-sector developer involved in 100+ carbon projects under the Emissions Reduction Fund, who has delivered over 10 million ACCUs to the Clean Energy Regulator and commercial clients.

We have expertise in managing ACCU delivery risks, navigating complex policy, legislation and regulatory compliance, and a strong track record in developing novel processes, methods and supporting technologies to assist us achieving our goals and Australia's goal of achieving net-zero by 2030.

CCA is gaining certification, with no subsidiary companies. Our Head Office is located at Suite 4 Level 16, 25 Bligh Street, Sydney, NSW, 2000.

"Our Climate Active carbon neutral certification supports our commitment to intergenerational equality and protecting our environment."



3.EMISSIONS BOUNDARY

Outside emission Inside emissions boundary boundary Quantified **Non-quantified Excluded** Accommodation and facilities N/A Fuel and energy related activities Cleaning and Chemicals Climate Active Carbon Neutral Products and Services Construction material and services Electricity Food Horticulture and agriculture ICT services and equipment Office equipment & supplies Postage, courier and freight **Professional Services** Stationary energy (gaseous **Optionally included** fuels) N/A Stationary energy (liquid fuels) Stationary energy (solid fuels) Transport (Air) Transport (Land and Sea) Waste Working from home Water

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Corporate Carbon Advisory's (CCA) emissions reduction strategy is aligned with our core vision - "Sustainable Planet. Better Future." – and our values of respecting our environment, science, each other, and our clients. We build trust based on authentic connections, transparency, honesty, and fairness.

CCA has facilitated over 3 million carbon credits in the last reporting period, and we are committed to further reducing our per capita carbon footprint. CCA does not produce Scope 1 emissions, therefore commits to reduce Scope 2 and 3 emissions by 20%* by 2030, compared to a FY2023 baseline.

*Note: the % reductions modelling will be adjusted to account for forecasted significant business changes.

CCA's emissions reduction strategy will focus on CCA's top emissions sources and shall include the following actions:

- Scope 2 emissions will be reduced by:
 - Opting into CCA's electricity supplier, Energy Australia's carbon-neutral electricity and gas products.
 - Exploring options to use a renewable energy supplier for CCA's electricity consumption, with the aim of switching to 100% renewable electricity by 2025.
 - o Liaising with the office building management company to:
 - increase the efficiency of heating, ventilation and air conditioning units by replacing older units with new efficient models.
 - Replace T8 light bulbs with LED fixtures (where possible).
 - Monitoring and checking office temperatures to ensure they are set at an optimum temperature. Monitoring will occur on a monthly basis by the business operations team.
- Scope 3 emissions will be reduced by:
 - o Waste streamlining by removing bins from desks and labelling installing bins for different waste types to reduce landfill.
 - Reducing emissions from air travel, hotel accommodation, meals while travelling etc by using video conferencing as an alternative to business travel wherever possible. We expect to reduce CCA's emissions from business travel by 20% by 2025, relative to our 2023 numbers.
 - o Exploring options to purchase products and services including food, ICT and professional services providers that are certified as Climate Active Carbon Neutral and/or carbon reduced, with the aim of reducing CCA's emissions from these products and services by 20% by 2025, relative to our 2023 results. CCA will make it company policy to have the first selection criteria when choosing suppliers to verify whether the company is certified as Climate Active Carbon Neutral. CCA has a preference to purchase carbon reduced products whenever possible.



Emissions reduction actions

During the FY2023 reporting period, CCA took the following actions to reduce emissions:

Energy Consumption:

Monitoring energy usage regularly, identifying energy reduction technologies. Each employee is responsible to switch off electronics every night before leaving the office, this includes computers, computer screens, meeting room screens. The last employee to leave the office is responsible to turn off all lights. Airconditioning turns off daily at 6pm.

Efficient Water Consumption:

Monitoring water usage regularly, using earth-friendly dishwashing liquid and minimising chemicals that are washed down the drain. Employees are encouraged to only turn on the dishwasher when full.

Waste reduction:

CCA has a preference for digital documentation, documents are only printed when absolutely necessary. Recycling is encouraged, we have recycling bins in the office.

Reduced impact of travel:

In order to reduce unnecessary travel, employees are required to send through a solid justification explaining why travelling is necessary and unavoidable. Several trips were avoided by carrying out remote site visits. Use of video conferencing as a preference to reduce travel whenever possible.

Corporate Carbon does not have any company cars to help reduce emissions. When travel is required for work, the first preference is to use public transport. If this is not appropriate and a vehicle needs to be hired, the first preference is to use electric/hybrid cars wherever possible.

Corporate Carbon encourages employees to work from home twice per week, to reduce emissions created by commuting to/from the office.

Reduced environmental impacts of purchasing:

When purchasing products and services, the first selection criteria to be considered is whether the supplier is certified as Climate Active Carbon Neutral. CCA has purchased a significant amount of such products and services over the past reporting period. CCA purchases carbon-reduced laptops for all employees.

Behavioural change:

CCA encourages staff to commute to/from the office by cycling and walking. The use of disposable cups is discouraged, re-usable cups are available to use in the office when visiting a café.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year						
		Total tCO2-e (No Uplift	Total tCO2-e (Uplift)			
Base year/Year 1:	2019–20	N/A	28.71			
Year 2:	2020–21	N/A	179.81			
Year 3:	2021–22	N/A	284.42			
Year 4:	2022-23	348.25	N/A			

Significant changes in emissions

If the emissions from a particular emission source have changed by at least 10% compared to the previous year, AND the emissions from this source make up at least 10% of the total carbon inventory, then you must disclose the reason for this change.

Emission source	Previous year emissions (kg CO ₂ -e)	Current year emissions (kg CO ₂ -e)	Reason for change
Accounting services	37039.94	61363.83595	Increased business complexity
Technical services	2460.12	40123.37012	New domestic business growth
Short economy class flights (>400km, ≤3,700km)	21438.78	44780.31581	Increased business complexity and company growth

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

Certified brand name	Product or Service used
Australia Post	Office administration Mailing



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 CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2- e)
Accommodation and facilities	0.00	0.00	27.84	27.84
Cleaning and chemicals Climate Active carbon neutral products and	0.00	0.00	0.50	0.50
services Construction materials and	0.00	0.00	0.00	0.00
services	0.00	0.00	0.87	0.87
Electricity	0.00	3.22	0.43	3.65
Food	0.00	0.00	14.28	14.28
Horticulture and agriculture	0.00	0.00	7.21	7.21
ICT services and equipment	0.00	0.00	35.00	35.00
Postage, courier and freight	0.00	0.00	0.02	0.02
Professional services Stationary energy (gaseous	0.00	0.00	185.05	185.05
fuels) Stationary energy (liquid	0.00	0.00	0.00	0.00
fuels) Stationary energy (solid	0.00	0.00	0.00	0.00
fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	74.15	74.15
Transport (land and sea)	0.00	0.00	6.99	6.99
Waste	0.00	0.00	1.79	1.79
Water	0.00	0.00	0.00	0.00
Working from home Office equipment and	0.00	0.00	-13.50	-13.50
supplies	0.00	0.00	4.39	4.39
Total	0.00	3.22	345.03	348.25

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.

N/A



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 348.25 t CO_{2} -e. The total number of eligible offsets used in this report is 349. Of the total eligible offsets used, 0 were previously banked and 349 were newly purchased and retired. 0 are remaining and have been banked for future use.

In a	arrears	
1.	Total number of eligible offsets banked from last year's report	0
2.	Total emissions footprint to offset for this report	348.25 tCO2-e
3.	Total eligible offsets required for this report	349.00 tCO2-e
4.	Total eligible offsets purchased and retired for this report	349.00 tCO2-e
5.	Total eligible offsets banked to use toward next year's report	0



Eligible offsets retirement summary

Offsets retire	Offsets retired for Climate Active carbon neutral certification										
Project description	Type of offse t units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantit y retired (tCO ₂ -e)	Eligible quantity used for previous reportin g periods	Eligible quantity banked for future reportin g periods	Eligible quantity used for this reporting period	Percentage of total (%)
140 MW Solar Photovoltaic Project in Rajasthan	VCU	Verra	11 th April 2024	15604-702211603-702211932-VCS-VCU-997-VER-IN-1-1709- 01012022-30112022-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=214917	2022		330	0	0	330	94%
140 MW Solar Photovoltaic Project in Rajasthan	VCU	Verra	12 th July 2024	15604-702211933-702211951-VCS-VCU-997-VER-IN-1-1709- 01012022-30112022-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=241970	2022		19	0	0	19	6%
Total eligible offsets retired and used for this report						349					
	Total eligible offsets retired this report and banked for use in future reports						ure reports	0			

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Vera (VCUs)	349	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 market-based approach.



Market Based Approach	Activity Data	Emissi	Renewable
market Basea Approach	(kWh)	ons (kg CO2-e)	Percentage of total
Behind the meter consumption of electricity generated Total non-grid electricity	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)	884	0	19%
Residual Electricity	3,819	3,647	0%
Total renewable electricity (grid + non grid)	884	0	19%
Total grid electricity	4,703	3,647	19%
Total electricity (grid + non grid)	4,703	3,647	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	3,819	3,647	
Scope 2	3,372	3,221	
Scope 3 (includes T&D emissions from consumption under operational control)	446	426	
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)	3.22
Residual scope 3 emissions (t CO2-e)	0.43
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	3.22
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.43
Total emissions liability (t CO2-e)	3.65
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 (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	0	0	0	0	0	0
NSW	4,703	4,703	3,433	282	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	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)	4,703	4,703	3,433	282	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	0 0		
Total electricity (grid + non grid)	4,703					

Residual scope 2 emissions (t CO2-e)	3.43
Residual scope 3 emissions (t CO2-e)	0.28
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	3.43
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.28
Total emissions liability (t CO2-e)	3.72



Operations in Climate Active buildings and precincts

Operations in Climate Acti	ve 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 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.

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. 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.



APPENDIX C: INSIDE EMISSIONS BOUNDARY

N/A

Non-quantified emission sources

N/A

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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 that 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. <u>Risk</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> 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.



Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Fuel and energy related activities	N	N	N	N	N	Size: Likely to be negligible. Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. Risk: The source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: Although refrigerants and fuels are deemed relevant emissions, we do not use these and as such have not been included in our PDS or carbon inventory

Excluded emissions sources summary





