



# **PUBLIC DISCLOSURE STATEMENT**

**GOLDEN WEST HOLDINGS PTY LTD T/A  
BLUE MOUNTAINS EXPLORER BUS /  
FANTASTIC AUSSIE TOURS**

**ORGANISATION CERTIFICATION  
FY2022-23**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



<b>NAME OF CERTIFIED ENTITY</b>	Golden West Holdings Pty Ltd T/A Blue Mountains Explorer Bus/ Fantastic Aussie Tours
<b>REPORTING PERIOD</b>	Financial year 1 July 2022 – 30 June 2023 In arrears report
<b>DECLARATION</b>	<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><i>Jason Cronshaw</i></p> <hr/> <p>Name of signatory Jason Cronshaw Position of signatory Managing Director Date 4/10//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	500 tCO <sub>2</sub> -e
OFFSETS USED	50% VCU, 50% VER
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Rennie Advisory Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: FY24

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This greenhouse gas (GHG) statement has been prepared for the financial year (FY) from 1 July 2022 to 30 June 2023. The certification covers the Australian business operations of Golden West Holdings (ABN 54 003 025 250).

This GHG inventory quantifies carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) emissions, and hydrofluorocarbons (HFCs), measured in tonnes of CO<sub>2</sub>-e. We are not aware of any significant sources of perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>), or nitrogen trifluoride (NF<sub>3</sub>) within the operational boundary. It covers direct (scope 1) and indirect (scope 2) GHG emissions associated with Fantastic Aussie Tours' and Blue Mountains Explorer Bus's activities over which Golden West Holdings has operational control, as well as other indirect GHG emissions that occur as a result of Golden West Holdings' business activities (scope 3).

### Organisation description

Golden West Holdings operates both Fantastic Aussie Tours and Blue Mountains Explorer Bus, based in an office in Katoomba (238 Bathurst St) and a depot in North Katoomba (91 Barton St). These two businesses provide three different types of transport services for tourists, schools, corporate events and other customers. These services are:

- Hop-on hop-off Explorer Bus: This service ferries tourists between different sites in the Blue Mountains.
- Fantastic Aussie Tours: This caters to tourists wanting to take tours in the Blue Mountains as well as other locations (e.g. between Sydney and inter-state destinations)
- Fantastic Aussie Tours coach charter service: This involves six coaches catering to local schools, Barker College (outdoor education), the International Management School, Corporate transfers (e.g. to restaurants, hotels or to/from Sydney)

## 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

Cleaning chemicals  
Climate Active carbon neutral products  
Electricity  
Food  
ICT services and equipment  
Machinery and vehicles  
Office equipment and supplies  
Postage, courier, and freight  
Professional services  
Stationary energy (gaseous fuels)  
Stationary energy (liquid fuels)  
Transport (air)  
Transport (land and sea)  
Waste  
Water and wastewater

### Non-quantified

Refrigerants  
Water use at Katoomba office

## Outside emission boundary

### Excluded

N/A

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Over the past few years, our business, which includes hop-on hop-off tourist buses, coach charters, and extended tours, has seen a major shift in fuel consumption due to the combined impacts of the bushfires and the COVID-19 pandemic. The Greater Sydney lockdown, which lasted four months from June to October 2021, particularly affected our operations, leading to a marked decrease in fuel use.

Despite these challenges, we are committed to reducing our Scope 1 emissions by 20% by the 2027 financial year, using the pre-bushfire and pre-COVID period as our reference point. As part of this effort, we plan to upgrade to a more energy-efficient vehicle fleet.

However, we recognise that these unpredictable events have made it more challenging to set and pursue a comprehensive emissions reduction target and to develop an effective strategic plan. These variables have complicated our planning and execution, but our commitment to environmental sustainability remains unwavering.

In light of these challenges, we have identified several key areas for investigation and action. The table below outlines our proposed initiatives, their expected outcomes, and an assessment of their feasibility.

This strategic approach is designed to guide us towards our emissions reduction goals, taking into account the unique nature of our services and the impact of recent events on our operations.

Initiative	Expected outcome	Feasibility	Feasibility justification
Fuel efficiency improvements	Reduced fuel consumption and emissions per mile	High	Cost-effective and essential for operational efficiency; difficult to ascertain absolute savings in advance due to the nature of charter services; focus will be on intensity improvements for now
Alternative fuels (e.g., biodiesel)	Reduction in net greenhouse gas emissions	Moderate	Requires assessment of energy content vs. emissions benefit and availability
Driver training for eco-driving	Lower fuel consumption through efficient driving practices	High	Relatively inexpensive and can lead to immediate fuel savings
Fleet modernisation (cautious approach)	Gradual reduction in emissions as newer, more efficient buses replace older models	Moderate to low	Cost-intensive, should align with natural vehicle replacement cycle
Carbon offsetting	Compensate for unavoidable emissions	High	Many credible programs exist; not a direct reduction method
Performance monitoring and transparent reporting	Informed decision-making and demonstration of progress towards targets	High	Essential for any effective strategy, achievable with current technologies
Stakeholder engagement	Enhanced company reputation and increased environmental awareness	High	Effective communication strategies can be developed at a low cost
Exploring electrification (long-term vision)	Preparation for potential future transition to electric buses	Moderate	Dependent on future technology and infrastructure advancements
Collaboration for infrastructure development	Laying the groundwork for future sustainable transportation options	Low to moderate	Requires long-term planning and investment, dependent on external partnerships

## Emissions reduction actions

Golden West Holdings has adopted a practical approach to environmental management, using its greenhouse gas (GHG) inventory and a set baseline to guide its emission reduction strategies. These strategies are key for tracking progress and improving our environmental performance. Here is a breakdown of what we've implemented:

- **Switching to carbon-neutral products:**

We've started using Climate Active-certified carbon-neutral products. This includes things like carbon-neutral office paper, which helps lower our carbon footprint in daily operations. We also use carbon-neutral electricity to power our offices and have switched to carbon-neutral flights for business travel. These changes are a straightforward way for us to make a positive environmental impact.

- **Driver training programs:**

Our driver training programs are all about teaching fuel-efficient driving. We focus on techniques that cut down on fuel use and emissions. Regular updates to the training ensure our drivers are up to date with the best practices, which helps reduce our fleet's overall emissions and also saves on fuel costs.

- **Energy efficiency upgrades:**

We have switched to LED lighting to reduce our energy use and always consider energy efficiency when buying new equipment. LEDs use much less energy than traditional bulbs, and choosing energy-efficient equipment helps keep our overall energy consumption down. These steps are simple but effective in cutting our energy bills and reducing our environmental footprint.

- **Improving recycling and waste reduction:**

We are working on recycling more and sending less waste to landfill. This includes better sorting of recyclable materials and collaborating with recycling centres. We also encourage practices that reduce waste generation, like reusing materials where possible. These efforts not only help the environment but also align with our commitment to sustainability.



## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year, including mandatory 5% uplift		Total t CO <sub>2</sub> -e
Base year:	2015-16	681
Year 1:	2016-17	422
Year 2:	2017-18	417
Year 3:	2018-19	425
Year 4:	2019-20	362
Year 5:	2020-21	248
Year 6:	2021-22	183
Year 7:	2022-23	500

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Computer and electrical components, hardware and accessories	0.09	2.70	Extensive upgrades to computer system in 2023
Computer and technical services	0.38	4.61	
Chemical products	2.08	2.71	Resuming normal business operations following bushfire and COVID-19 disruptions
Motor vehicle parts	15.51	29.78	
Advertising services	0.57	2.18	
Diesel oil post-2004	112.2	362.50	
Commercial and Industrial Waste	7.51	18.08	
Water supply and wastewater treatment - Sydney	0.388	1.72	
Courier services	0.12	0.02	Fluctuations in consumption are a natural aspect of our business operations. Periods of increased activity may lead to higher emissions, while quieter times often result in lower emissions. This sporadic pattern is
Legal services	0.114	0.03	
Train	0.02	0.09	
Taxi - National Average	0.03	0.02	

Short economy class flights (>400km, ≤3,700km)	0.28	0.43	typical and reflects the dynamic nature of our business demands.
Very short flights (≤400km)	0.17	0	
Diesel : Large Car	7.02	7.41	
Petrol: Large Car	21.96	29.84	
Medium Car: unknown fuel	3.16	0	
Battery electric vehicle (BEV): medium car	0.11	0.23	
Business services	0.13	1.74	Re-categorisation of some line items
Accounting services	0.01	0.68	Previous reporting delays, attributed to COVID-related understaffing, resulted in certain submissions being overdue. As a consequence, accounting services were billed in the subsequent financial year.
Petroleum-based oils	17.52	1.87	Purchases made in bulk during the year have the potential to last for an extended period, sometimes over a year. As a result, variations in our usage patterns can be attributed to the timing of these bulk purchases.
Food & catering	0	0.68	These emission sources represent new categories that have been introduced in this year's reporting. This addition reflects our ongoing efforts to enhance the comprehensiveness and accuracy of our emissions tracking.
Office Furniture	10	0.44	
Parking & Tolls	0	0.32	
Virgin paper (imported)	0	0.09	All paper used in previous years was carbon neutral.

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

Certified brand name	Product used
Powershop Australia	Carbon neutral electricity
Opal Australian Paper	Carbon neutral paper

## Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location-based approach.

Emission category	Sum of Scope 1 (t CO <sub>2</sub> -e)	Sum of Scope 2 (t CO <sub>2</sub> -e)	Sum of Scope 3 (t CO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Cleaning and chemicals	0.00	0.00	2.71	2.71
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Food	0.00	0.00	0.68	0.68
ICT services and equipment	0.00	0.00	10.01	10.01
Machinery and vehicles	0.00	0.00	29.78	29.78
Office equipment and supplies	0.00	0.00	0.53	0.53
Postage, courier and freight	0.00	0.00	0.02	0.02
Professional services	0.00	0.00	4.66	4.66
Stationary energy (gaseous fuels)	3.11	0.00	0.85	3.96
Stationary energy (liquid fuels)	0.81	0.00	1.05	1.87
Transport (air)	0.00	0.00	0.43	0.43
Transport (land and sea)	291.00	0.00	109.08	400.08
Waste	0.00	0.00	18.08	18.08
Water	0.00	0.00	1.72	1.72
<b>Total emissions</b>	<b>294.92</b>	<b>0.00</b>	<b>179.60</b>	<b>474.53<sup>1</sup></b>

<sup>1</sup> Please note this is a combined total of organisation (43.90t CO<sub>2</sub>-e) and service (430.63t CO<sub>2</sub>-e) emissions. Please see the [service PDS](#) for further emissions breakdown.

## Uplift factors

An uplift factor is an upward 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	t CO <sub>2</sub> -e
Uplift for non-quantified refrigerants and water GHG emissions and to minimise the risk of shortfall	25.47
Total of all uplift factors	25.47
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>500.00</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 500 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 500. Of the total eligible offsets used, 17 were previously banked and 500 were newly purchased and retired. 17 are remaining and have been banked for future use.

### Co-benefits

The Akbük Wind Farm Project in the Gokçedag Mountains of Osmaniye province in southeast Türkiye addresses the country's increasing electricity demand by supplying the national grid with zero-emission energy harnessed from the wind. This initiative not only meets Türkiye 's rising demand for electricity but also reduces GHG emissions by replacing energy that thermal power plants would otherwise produce. Additionally, the project has brought job opportunities to the region and focuses on collaborating with local communities to enhance infrastructure, thereby improving connectivity and community facilities.

The Maharashtra Wind Project in India helps to reduce the reliance on fossil fuels and prevent local air pollution. The projects also support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

## Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -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 (%)
<a href="#">Run-of-the-river Hydroelectric Power Project in Uttarakhand by Alaknanda Hydro Power Company Limited</a>	CER	UNFCCC	23 January 2023	<a href="#">IN-5-280916790-2-2-0-4776-IN-5-280916978-2-2-0-4776</a>	2016/17	N/A	200	189	17	0	0
Akbuk Wind Farm Project, Turkey	VER	GSR	18 Dec 2023	<a href="#">GS1-1-TR-GS436-12-2015-7440-19042-19291</a>	2015	N/A	250	0	0	250	50
Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra	15 Dec 2023	<a href="#">8454-21731898-21732147-VCS-VCU-997-VER-IN-1-1520-01092018-31122018-0</a>	2018	N/A	250	0	0	250	50
<b>Total eligible offsets retired and used for this report</b>										500*	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									17		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Emissions Reductions (VERs)	250	50
Verified Carbon Units (VCUs)	250	50

\*Please note that these retired offsets cover both the organisation and service certifications.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

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

#### 1. Large-scale Generation certificates (LGCs)\*

N/A

\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and do 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)
Total LGCs surrendered this report and used in this report									

## 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 **location based approach**

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
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)	0	0	0%
Residual Electricity	24,784	23,669	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total grid electricity</b>	<b>24,784</b>	<b>23,669</b>	<b>0%</b>
<b>Total electricity (grid + non grid)</b>	<b>24,784</b>	<b>23,669</b>	<b>0%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>24,784</b>	<b>23,669</b>	
Scope 2	21,887	20,902	
Scope 3 (includes T&D emissions from consumption under operational control)	2,897	2,766	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>0.00%</b>
<b>Mandatory</b>	<b>0.00%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>20.90</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>2.77</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO2-e)</b>	<b>0.00</b>

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	
		(kWh)	Scope 2 Emissions (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
Percentage of grid electricity consumption under operational control	100%					
NSW	24,784	24,784	18,092	1,487	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>24,784</b>	<b>24,784</b>	<b>18,092</b>	<b>1,487</b>	<b>0</b>	<b>0</b>
NSW	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>24,784</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	18.09
Residual scope 3 emissions (t CO <sub>2</sub> -e)	1.49
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
<i>Powershop Carbon Neutral Electricity</i>	24,784	0
<p><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></p>		

# 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
Refrigerants	Immaterial, but uplift applied
Water in Katoomba office	Immaterial, but uplift applied

## 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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