# PUBLIC DISCLOSURE STATEMENT

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

SERVICE CERTIFICATION

FY2022-23

Australian Government

# Climate Active
# Public Disclosure Statement

An Australian Government Initiative

| | |
|---|---|
| NAME OF CERTIFIED ENTITY | Golden West Holdings Pty Ltd T/A Blue Mountains Explorer Bus/ Fantastic Aussie Tours |
| REPORTING PERIOD | Financial year 1 July 2022 – 30 June 2023<br>In 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.*<br><br>Jason Cronshaw<br><br>Name of signatory Jason Cronshaw<br>Position of signatory Managing Director<br>Date 4/10/24 |

Australian Government
Department of Climate Change, Energy, the Environment and Water



Version: August 2023

# 1. CERTIFICATION SUMMARY

| | |
|---|---|
| TOTAL EMISSIONS OFFSET | 431 $tCO_2$-e |
| THE OFFSETS USED | 50% VER, 50% VCU |
| RENEWABLE ELECTRICITY | N/A |
| CARBON ACCOUNT | Prepared by: Rennie Advisory |
| TECHNICAL ASSESSMENT | Next technical assessment due: FY24 |

Contents

# 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 transport services provided to customers by Golden West Holdings (ABN 54 003 025 250).

The functional unit for the service certification is tonnes CO2-e per charter hour.

This GHG inventory quantifies carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) emissions, and hydrofluorocarbons (HFCs), measured in tonnes CO2-e. We are not aware of any significant sources of perfluorocarbons (PFCs), sulphur hexafluoride (SF6), or nitrogen trifluoride (NF3) 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).

GHG emissions are categorized into attributable emissions, i.e. processes that make, become, and deliver the service, and non-attributable emissions, i.e. processes that do not make, become, or deliver the services.

## Service 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)

Our carbon-neutral commitment is not an opt-in service but our default approach, automatically covering all corresponding emissions across our operations.

The functional unit is tonnes CO2-e/charter hour. Charter hours means total hours operated while in charter service.

# 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**

Land transport (fuel) – diesel

Land transport (km) – petrol, diesel, electric

Oils and lubricants

Waste to landfill and recovered for recycling

Office equipment and supplies

Stationary energy (natural gas)

ICT services and equipment

Water and wastewater

Embodied GHG emissions associated with the buses/coaches

**Non-quantified**

N/A

**Outside emission boundary**

**Non-attributable***

Food

Office equipment and supplies

Professional services

Transport of employees to and from work

Transport of passengers to and from the service location

Water use at Katooma office

Air transport

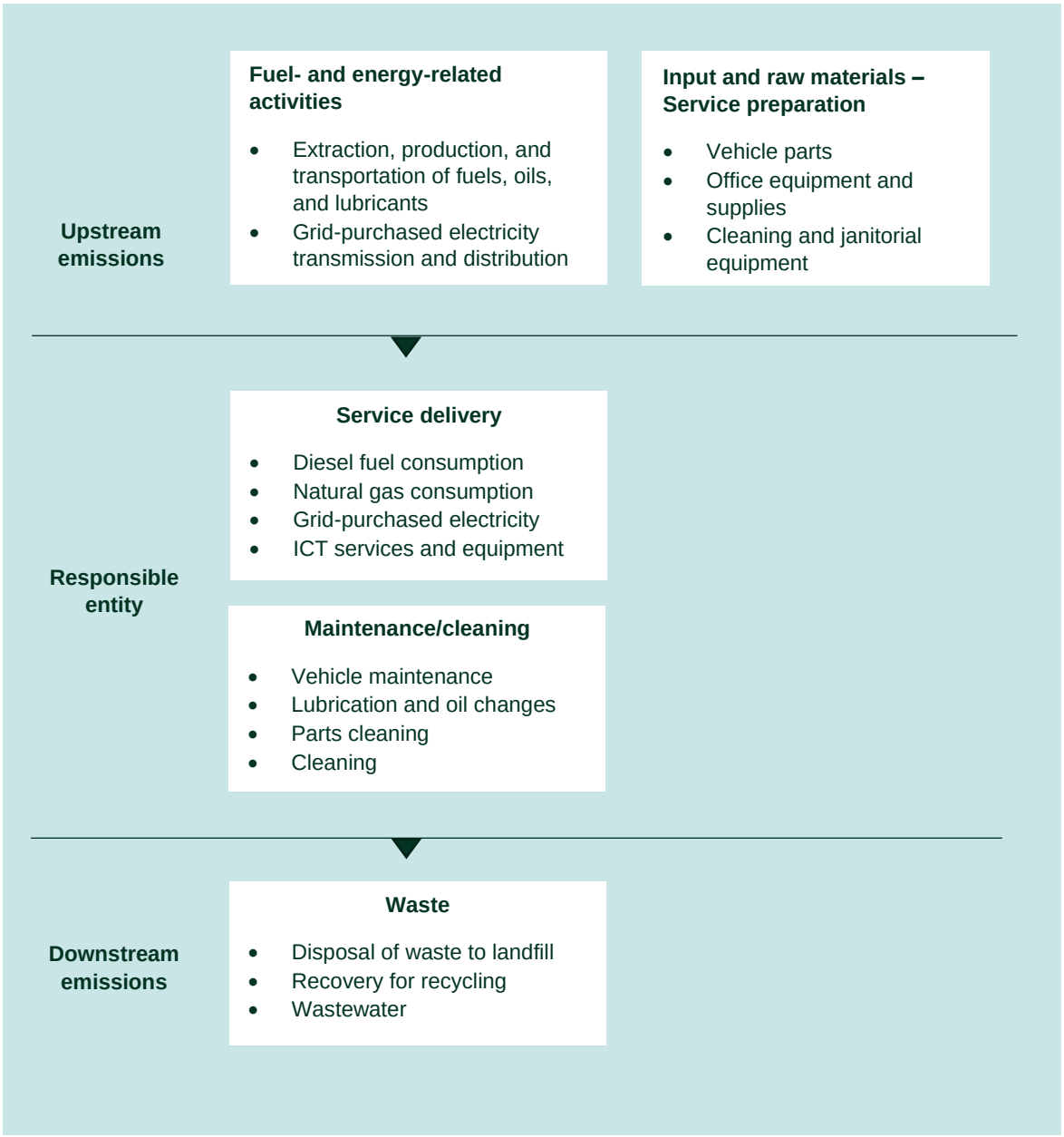
Refrigerant leakage

Postage, courier, and freight

**Note, all non-attributable sources have been measured in the organisation boundary.*

## Product/service process diagram

The following diagram is cradle-to-grave and includes all attributable processes.



# 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 | | | |
|---|---|---|---|
| | | Total attributable $tCO_2$-e | Emissions intensity of the functional unit |
| Base year: | 2015-16 | 681 | 0.029 t CO2-e/ charter hour |
| Year 1: | 2016-17 | 422 | 0.024 t CO2-e/ charter hour |
| Year 2: | 2017-18 | 417 | 0.025 t CO2-e/ charter hour |
| Year 3: | 2018-19 | 425 | 0.025 t CO2-e/ charter hour |
| Year 4: | 2019-20 | 362 | 0.027 t CO2-e/ charter hour |
| Year 5: | 2020-21 | 209 | 0.018 t CO2-e/ charter hour |
| Year 6: | 2021-22 | 145 | 0.016 t CO2-e/ charter hour |
| Year 7: | 2022-23 | 431 | 0.025 t CO2-e/ charter hour |

## 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 |
|---|---|---|---|
| Computer and electrical components, hardware and accessories | 2,705.45 | 92.97 | Extensive upgrades to computer system in 2023 |
| Computer and technical services | 4,606.49 | 384.44 | |
| Chemical products | 2,709.94 | 2,083.01 | Resuming normal business operations after bushfires and covid |
| Motor vehicle parts | 29,784.71 | 15,509.39 | |
| Advertising services | 2,183.54 | 574.18 | |
| Diesel oil post-2004 | 362,496.83 | 112,203.13 | |
| Commercial and Industrial Waste | 18,083.00 | 7,514.00 | |
| Water supply and wastewater treatment - Sydney | 1,719.04 | 387.77 | |
| Courier services | 16.40 | 124.93 | Sporadic use |
| Legal services | 26.00 | 107 | Sporadic use |
| Train | 90.55 | 21.32 | Sporadic use |
| Taxi - National Average | 15.81 | 30.85 | Sporadic use |

| | | | |
|---|---|---|---|
| Short economy class flights (>400km, ≤3,700km) | 429.35 | 279.99 | Sporadic use |
| Very short flights (≤400km) | 0 | 174.03 | Sporadic use |
| Diesel : Large Car | 7,411.24 | 7,017.83 | Sporadic use |
| Petrol: Large Car | 29,842.13 | 21,959.53 | Sporadic use |
| Medium Car: unknown fuel | 0 | 3,158.14 | Sporadic use |
| Battery electric vehicle (BEV): medium car | 225.33 | 113.63 | Sporadic use |
| Business services | 1,737.44 | 135.04 | Allocated to incorrect category in previous reporting period |
| Accounting services | 676.43 | 12.75 | Due to covid and understaffing some reporting was late in the previous reporting period. This change is due to late submission and consequently accounting services were charged into the next financial year |
| Petroleum based oils | 1,868.96 | 17,518.20 | Bought in bulk during the year, sometimes lasting quite a while and variances could be when it was purchased i.e., if bought in June of one year, it could last over a year |
| Food & catering | 676.24 | 0 | New category |
| Office Furniture | 438.47 | 0 | |
| Parking & Tolls | 31.59 | 0 | |
| Virgin paper (imported) | 95.10 | 0 | All paper use in previous years was carbon neutral |

## Use of Climate Active carbon neutral products and services

N/A

## Emissions summary

| Source | $tCO_2$-e |
|---|---|
| Land transport (fuel) | 362.50 |
| *Land transport (km) - non-attributable, voluntarily offset | 37.59 |
| Machinery and vehicles | 29.78 |
| Office equipment and supplies | 0.53 |
| *Food – non-attributable, voluntarily offset | 0.68 |
| ICT equipment and services | 10.01 |
| Waste to landfill | 18.08 |
| Stationary energy (natural gas) | 3.96 |
| Stationary energy (liquid fuels) | 1.87 |
| *Professional services - non-attributable, voluntarily offset | 4.66 |
| Cleaning and chemicals | 2.71 |
| *Air transport (fuel) - non-attributable, voluntarily offset | 0.43 |
| Water and wastewater | 1.72 |
| *Postage, courier and freight- non-attributable, voluntarily offset | 0.02 |
| Recovery for recycling | 0.00 |
| Embodied GHG emissions associated with the buses/coaches | 0.00 |
| *Total inventory emissions (including 43.90t CO2-e already offet by organisation) | 474.53 |
| **a. Total attributable emissions to be offset** | **430.63** |
| b. Total non-attributable emissions | 43.90 |
| c. Number of functional units represented by the inventory emissions | 16,940 |
| 2. Emissions per functional unit (based on the number of functional units represented by the inventory) | 0.025 t $CO_2$-e / charter hour |

| | |
|---|---|
| **Emissions intensity per functional unit** | 0.025 t $CO_2$-e / charter hour |
| **Number of functional units to be offset** | 16,940 |
| **Total emissions to be offset** | 431 t $CO_2$-e |

# 6.CARBON OFFSETS

## Offsets retirement approach

100% of the service certification has been offset by the parent organisation PDS available on the Climate Active website.

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

## Renewable Energy Certificate (REC) Summary

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 does 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** | | | | | | | | | N/A |

# APPENDIX A: ADDITIONAL INFORMATION

Not applicable.

# 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% |
| **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) | 0 | 0 | 0% |
| Residual Electricity | 24,784 | 23,669 | 0% |
| **Total renewable electricity (grid + non grid)** | **0** | **0** | **0%** |
| **Total grid electricity** | **24,784** | **23,669** | **0%** |
| **Total electricity (grid + non grid)** | **24,784** | **23,669** | **0%** |
| Percentage of residual electricity consumption under operational control | 100% | | |
| **Residual electricity consumption under operational control** | **24,784** | **23,669** | |
| Scope 2 | 21,887 | 20,902 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 2,897 | 2,766 | |
| **Residual electricity consumption not under operational control** | **0** | **0** | |
| Scope 3 | 0 | 0 | |

| | |
|---|---|
| **Total renewables (grid and non-grid)** | **0.00%** |
| **Mandatory** | **0.00%** |
| **Voluntary** | **0.00%** |
| **Behind the meter** | **0.00%** |
| **Residual scope 2 emissions (t CO2-e)** | **20.90** |
| **Residual scope 3 emissions (t CO2-e)** | **2.77** |
| **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 CO2-e)** | **0.00** |

*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 (kg CO2-e)** | **Scope 3 Emissions (kg CO2-e)** | **(kWh)** | **Scope 3 Emissions (kg CO2-e)** |
| NSW | 24,784 | 24,784 | 18,092 | 1,487 | 0 | 0 |
| **Grid electricity (scope 2 and 3)** | **24,784** | **24,784** | **18,092** | **1,487** | **0** | **0** |
| NSW | 0 | 0 | 0 | 0 | | |
| **Non-grid electricity (behind the meter)** | **0** | **0** | **0** | **0** | | |
| **Total electricity (grid + non grid)** | **24,784** | | | | | |

| | |
|---|---|
| **Residual scope 2 emissions (t CO2-e)** | **18.09** |
| **Residual scope 3 emissions (t CO2-e)** | **1.49** |
| **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 CO2-e)** | **0.00** |

## Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used | Electricity claimed from Climate Active electricity products (kWh) | Emissions (kg CO2-e) |
|---|---|---|
| *Powershop Carbon Neutral Electricity* | **24,784** | **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

### 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 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 |
|---|---|
| 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.

1. 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**).

| | 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.

1. **Size** 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. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.

5. **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 |
|---|---|---|---|---|---|---|
| Food | Non-attributable emission sources do not directly make or become the product. They can, however, be included in the reporting boundary. In line with ISO 14067 and the GHG Protocol's Product Life Cycle Accounting and Reporting Standard, these nonattributable emission sources have been included in the reporting boundary and voluntarily offset. | | | | | |
| Office equipment and supplies | | | | | | |
| Professional services | | | | | | |
| Transport of employees to and from work | | | | | | |
| Transport of passengers to and from the service location | | | | | | |
| Water use at Katooma office | | | | | | |
| Air transport | | | | | | |
| Refriferant leakage | | | | | | |
| Postage, courier, and freight | | | | | | |

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