

# PUBLIC DISCLOSURE STATEMENT

D SQUARED CONSULTING PTY LTD (TRADING AS DSQUARED CONSULTING)

ORGANISATION CY2023

# Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	D Squared Consulting Pty Ltd (trading as dsquared Consulting)
REPORTING PERIOD	1 January 2023 – 31 December 2023 Arrears
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.
	Jacob Potter Associate 28/06/24



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Version August 2023.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	22 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.96%
CARBON ACCOUNT	Prepared by: dsquared
TECHNICAL ASSESSMENT	Next technical assessment due: n/a Small Organisation and ongoing certification

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### 2. CERTIFICATION INFORMATION

### **Description of organisation certification**

The Climate Active Carbon Neutral certification is for dsquared Consulting as an organisation for the 2023 calendar year.

The certification is based on the Australian business operations of D SQUARED CONSULTING PTY LTD, trading as dsquared Consulting, ABN 38 159 612 067 and the Climate Active standards for small organisations and includes all emissions within its operational control.

### Organisation description

Formed in 2012 by Paul Davy and Deborah Davidson, dsquared Consulting delivers innovative and independent sustainable solutions in the built environment. dsquared provides Environmentally Sustainable Design (ESD) and Sustainability advice from the earliest stages of project master planning, through building design, construction and functionality. The consultancy works on projects spanning from precinct infrastructure planning right down to the selection of office furniture.

The company has been operating out of their one office since 2014 in Adelaide, South Australia. During the calendar year of 2023 the dsquared team consisted of 17 personnel and operated out of one office at Level 1 / 199a Rundle Street, Adelaide SA 5000. dsquared moved from Level 1 / 241 Pirie Street to Rundle Street at the start of 2023 and have operated from one office throughout 2023.

dsquared Consulting's work involves a wide variety of engagements, with the vast majority of work being completed in the company office or within the Adelaide CBD through online meetings, computer documentation and computer simulation. Specific services provided include:

- Sustainability consultancy for master planning and building developments
- Building certification submissions
- Organisational sustainability planning and net zero strategies
- Building computer simulation

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
n/a	n/a	n/a

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
n/a	n/a	n/a



### 3.EMISSIONS BOUNDARY

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

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.



### Inside emissions boundary

### Quantified

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

#### Non-quantified

n/a

### **Optionally included**

n/a

# Outside emission boundary

### **Excluded**

n/a



### 4.EMISSIONS REDUCTIONS

### **Emissions reduction strategy**

dsquared Consulting is dedicated to sustainable operations within our own business, not just for our clients and projects, and aims to 'walk the walk'. Since its inception dsquared has continually implemented emission reduction initiatives to demonstrate leadership

In 2023 dsquared moved to a new office which has led to an increase in emissions due to a larger office with improved systems and services. In addition, dsquared has grown significantly since first achieving certification in 2017. As a result, dsquared's emissions reduction strategy and targets have been reset as follows:

- To account for the new office and increased number of personnel, a per person emissions reduction target has been set based on the 2017 baseline.
- A number of categories which were immaterial have now been incorporated (Food and Cleaning) due to contributing to over 1% of total emissions.

#### **Emissions Reduction Target**

dsquared's emissions reduction target is as follows:

- A total carbon footprint not exceeding 1.4 t CO<sub>2</sub>-e per person.
- Achieve a 60% per person emissions reduction by 2030 compared to a 2017 baseline = 0.6t CO<sub>2</sub>e per person reduction.
- Achieve zero emissions via the purchase of accredited carbon offsets / ACCUs as part of maintaining Climate Active Carbon Neutral certification.

**Electricity**: dsquared moved office in 2023 and has committed to achieving the highest NABERS rating possible (following the first baseline year of operating) and ensuring energy efficiency is maximised at all times. An initial 5.5 NABERS rating is expected based on current data and energy metering tracking.

Our strategy to reduce electricity emissions includes:

- Maintaining a minimum 5.5 Star NABERS Energy rating, aiming for 6 Stars over time as energy efficiency initiatives are implemented.
- Implementing ongoing energy efficiency improvements including LED lighting upgrades, energy metering, and installation onsite solar PV.
- Tracking electricity consumption trends and events to identify opportunities to reduce consumption.
- Encouraging staff to minimise energy and water consumption through sustainable behaviours
  including turning lights and equipment off when not in use, turning lights off when daylight levels
  are sufficient and reducing air-conditioning use by wearing appropriate clothing.
- Procuring 100% Green Power as part of our electricity contract.
- Measuring and reporting our energy consumption and carbon footprint annually.



**Transport**: dsquared staff are focussed on reducing emissions associated with transport use including flights, staff commute and business travel. This includes:

- Encouraging staff to use active transport options for commute to the office and between meetings.
   This may include the use of e-scooters, bicycles, or walking. A new end of trip facility has been provided at the new office which is aiming to support active commutes to the office.
  - Over (30%) of dsquared's staff commute is by walking, cycling, public transport or lower emission vehicle options (motorcycle/scooter). The aim is to increase this to over 40% by 2025.
- Implementing Uber Business for business travel, with Uber Green mandated unless not available to reduce emissions compared to internal combustion engine vehicles.
- Encouraging virtual meetings and workshops as a first preference to reduce commute between
  offices and meetings. This was initially implemented as a COVID-19 response however has been
  maintained following restrictions being lifted.
- Staff will continue to be encouraged to consider lower emission vehicles for commutes including smaller more efficient vehicles, hybrids, electric vehicles and e-bikes.

**Waste**: dsquared has been actively monitoring waste generation and diversion rates and has set a target of maintaining a >90% landfill diversion rate and has implemented the following:

- A new organics waste service by Cleanaway to collect office organic waste and track diversion.
- A new soft plastics waste service by is being investigated, including providing increased options for separation and recycling.
- Improved waste management practices including increased waste separation and ongoing reporting to reduce waste to landfill.
- Providing an automatic coffee machine in the office to reduce the purchase of takeaway coffee and associate emissions and waste from coffee cups. Coffee beans are sourced from a local SA roaster in bulk to reduce packaging.
- Implementing an office-wide ban on disposable coffee cups. All staff that do bring a noncompostable disposable coffee cup to the office are encouraged to take the cup to a Coles "Simply Cups" cups recycling collection point.
- Encouraging staff to refuse additional/unnecessary food packaging from local cafes at point of sale, including napkins and bamboo cutlery. The office is equipped will reusable cutlery and crockery and accessible to all staff.

**Operations:** As a sustainability consultancy, dsquared is committed to reducing environmental impacts and emissions and will continue the following initiatives:

- Maintaining a certified ISO 14001 Environmental Management System which requires continual improvement to reduce environmental impacts, and therefore emissions, over time.
- Promoting our commitments to our clients, project partners and associated programs to encourage sustainable change within the built environment industry.
- Supporting and presenting at community and industry events (pro-bono) to share industry learnings and approaches.
- Maintaining a Sustainable Procurement Guideline to focus our attention on reducing emissions from our supply chain.



 Encouraging staff to implement emission reduction initiatives at home, such as installing solar PV, purchasing 100% Green Power or using a Carbon Neutral retailer, being energy and water efficient, reducing the use of air-conditioning and reducing waste to landfill.

### **Emissions reduction initiatives**

The following initiatives and targets have been committed to:

Emission category	Emissions reduction initiative	Emissions reduction target	Timeframe
	_100% Green Power for electricity	100% reduction in electricity emissions (when using the Market-based approach)	2023
Electricity	_Investigate installing onsite solar PV with the building owner to reduce electricity consumption and emissions	50% reduction in electricity emissions (when using the Location-based approach)	End of 2025
Transport (land and sea) – Staff commute and private vehicle use for business travel	>40% of staff commute to work using public transport, walk / ride, or in a low emission vehicle (hybrid or electric vehicle)	40% sustainable staff commute 10% in private vehicle emissions for staff commute (- 1.3 tCO2-e)	End of 2025
Transport (air) – Flights for business travel	100% flights offset at booking	100% flight emissions reduction (-5.1t CO2-e)	From July 2024
Office equipment and supplies – Office furniture,	_Investigate local, sustainable businesses in line with dsquared Sustainable Procurement Guideline	Ongoing improvements	Ongoing
printing / stationery, and paper	_Purchase 100% recycled Australian Made paper	Ongoing – already implemented	Ongoing
ICT services and equipment	Investigate carbon neutral IT suppliers and support providers, including carbon neutral IT products	20% reduction in ICT services and equipment emissions (-0.7 tCO <sub>2</sub> -e)	By 2030



#### **Emissions reduction actions**

dsquared is continually investigating and implementing emissions reduction initiatives to reduce our environmental impact and demonstrate leadership. In 2023, emissions have increased overall due to an increase in employees and moving to a new office.

dsquared has implemented the following emission reduction initiatives:

- Transitioning to 100% Green Power as part of our electricity contract.
- Installing LED lighting and energy metering to reduce electricity consumption and track performance. The energy metering is available to view online by all staff.
- Maintained a Green Cleaning policy for the new cleaning contractors. This plan includes the use of micro-cloths and toxic-free, water-based cleaning tools and products to minimise water and chemical use.
- Implementing a new Sustainable Procurement Guideline to reduce Scope 3 emissions.
- A continued focus has been placed on reducing waste to landfill with monthly reporting used to track the amount of waste being generated and sent to landfill. This includes multiple resource streams including landfill, co-mingled recycling, and small metals (combined and recycled), dry compostable packaging, wet organics, 10c containers, batteries, electronics and coffee cup recycling with waste streams separated using BinShift bins. Due to soft plastics no longer being accepted under the Redcycle scheme, landfill waste increased during 2023, however a new soft plastics servicing has been implemented in 2024.
- Staff have been investigating options to reduce commute emissions including hybrid electric vehicles, commuting in smaller vehicles, and considering EVs for future car purchases.
- Utilising video conferencing to reduce the requirement to travel to and from meetings and the use
  of vehicles. This includes running workshops via a collaborative online workshop tool.



### **5.EMISSIONS SUMMARY**

### **Emissions over time**

Since the base year in 2017, dsquared staff numbers have increased from 4 to 16 personnel in 2023 and dsquared moved to a larger office. This has led to an increase in emissions compared to 2017 however emissions have remained steady until 2022 and 2023 due to increased systems and services required to cater for increased staff numbers. The below summarises emissions over time and identifies that although total emissions have increased, emissions per person remain at 2017 levels after trending downwards for previous years. Emissions are expected to reduce in 2024 following the implementation of emissions reduction initiatives.



Figure 1: Emissions over time compared to per person emissions intensity

Emissions since base year			
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2017	5.3	5.6
Year 1:	2018	6.8	7.1
Year 2:	2019	9.1	9.6
Year 3:	2020	7.6	8.0
Year 4:	2021	7.8	8.2
Year 5	2022	12.7	13.3
Current year	2023	20.9	21.9



### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Short economy class flights (>400km, ≤3,700km)	0.780	5.117	Flights have increased due to supporting national Green Building Day events and increased interstate project travel

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

Certified brand name	Product/Service/Building/Precinct used
n/a	n/a



### **Emissions summary**

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	0.22	0.22
Cleaning and chemicals	0.00	0.00	0.52	0.52
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	1.49	1.49
ICT services and equipment	0.00	0.00	3.25	3.25
Professional services	0.00	0.00	0.56	0.56
Refrigerants	0.44	0.00	0.00	0.44
Transport (air)	0.00	0.00	5.12	5.12
Transport (land and sea)	0.00	0.00	6.69	6.69
Waste	0.00	0.00	0.56	0.56
Water	0.00	0.00	0.12	0.12
Working from home	0.00	0.00	1.17	1.17
Office equipment and supplies	0.00	0.00	0.75	0.75
Total emissions (tCO <sub>2</sub> -e)	0.44	0.00	20.45	20.89

### **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 <sub>2</sub> -e
5% small organisation uplift	1.05
Total of all uplift factors (tCO <sub>2</sub> -e)	1.05
Total emissions footprint to offset (tCO <sub>2</sub> -e) (total emissions from summary table + total of all uplift factors)	21.94



## 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)	22	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 <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 (%)
Nyaliga Fire Project	ACCU	ANREU	23/06/22	8,331,535,342 - 8,331,535,366	2021-22	0	25	23	0	2	9%
Native Forest Regeneration	ACCU	ANREU	19/07/2024	3,797,719,580 3,797,719,601	2020	0	22	0	2	20	91%
	Total eligible offsets retired and used for this re						sed for this report	22			
Total eligible offsets retired this report and banked for use in future reports 2											



## 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 summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -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	10,911	0	100%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,069	0	19%
Residual Electricity	-2,069	-1,882	0%
Total renewable electricity (grid + non grid)	12,979	0	119%
Total grid electricity	10,911	0	119%
Total electricity (grid + non grid)	10,911	0	119%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-2,069	-1,882	
Scope 2	-1,841	-1,676	
Scope 3 (includes T&D emissions from consumption under operational control)	-227	-207	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	118.96%
Mandatory	18.96%
Voluntary	100.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO <sub>2</sub> -e)	-1.68
Residual scope 3 emissions (t CO <sub>2</sub> -e)	-0.21
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 $CO_2$ -e)	0.00
Total emissions liability (t CO <sub>2</sub> -e)	0.00
Figures may not sum due to rounding. Renewable percentage can be above 100%	



Location-based approach	Activity Data (kWh) total	Unde	er operational	Not under operational control		
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	10,911	10,911	2,728	873	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)	10,911	10,911	2,728	873	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)	0					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	2.73
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.87
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	2.73
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.87
Total emissions liability	3.60

Operations in Climate Active buildings and precincts

-	1		
	Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified	Emissions (kg CO <sub>2</sub> -e)
		building/precinct (kWh)	
	n/a	0	0
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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 electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -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

### Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <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. <u>Data unavailable</u> Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason			
n/a	n/a			

### Data management plan for non-quantified sources

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



### APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

#### **Excluded emission sources**

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

- <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. Stakeholders 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.



### **Excluded emissions sources summary**

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
n/a	n/a	n/a	n/a	n/a	n/a	n/a





