PUBLIC DISCLOSURE STATEMENT

BUREAU VERITAS AUSTRALIA & NEW ZEALAND

SERVICE CERTIFICATION

CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Bureau Veritas Australia Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2023 – 31 December 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.*  Jeremy Leu General Manager Certification and Sustainability 30/08/2024

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

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Version: January 2024

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	241 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.96%
CARBON ACCOUNT	Prepared by: RSM Australia Pty Ltd (ABN: 33 009 321 377)
TECHNICAL ASSESSMENT	Not Applicable for CY 2023 Next technical assessment due: CY 2025

Contents

2. CERTIFICATION INFORMATION

Description of service certification

This service certification covers the ISO management systems Certification activities conducted by Bureau Veritas Australia Pty Ltd (“Bureau Veritas”) in the Pacific Region covering Australia, New Zealand, Fiji, and other Pacific Island countries. Excluded from this certification are all activities conducted by different Bureau Veritas entities, including Testing, Inspection and Certification other than ISO Management Systems.

- Functional unit: tCO2-e per audit day of ISO management system auditing services provided by Bureau Veritas Australia.
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is by Bureau Veritas Australia Pty Ltd (“Bureau Veritas”), ABN 15 090 874 570.

This Public Disclosure Statement includes information for CY2023 reporting period.

In response to the operational disruptions caused by the COVID-19 pandemic in 2022, Bureau Veritas has chosen CY2023 as the new base year for our Climate Active service certification. This decision aligns with Climate Active's guidelines and underscores our commitment to transparent communication. CY2023 represents a return to normal operations, providing a more stable basis for our environmental assessments. Details of this strategic update are further explored in the Emissions reduction section below. This adjustment not only reinforces our commitment to sustainability but also ensures that our environmental strategies are effectively aligned with our current operational realities, enhancing both the credibility and impact of our environmental efforts.

Description of business

Bureau Veritas is a world-leading provider in testing, inspection, and certification. Created in 1828, the Group has more than 82,000 employees located in more than 1,500 offices and laboratories around the globe.

Bureau Veritas helps its clients improve their performance by offering services and innovative solutions to ensure that their assets, products, infrastructure, and processes meet standards, regulations and recommendations in terms of quality, health, safety, hygiene, environmental protection and social responsibility. As a trusted partner, Bureau Veritas offers solutions that go beyond simple compliance with regulations and standards, reducing risk, improving performance, and promoting trust.

This certification is limited to the “ISO management systems Certification services” conducted by Bureau Veritas with office personnel located in Melbourne and Perth as well as home-based auditors and staff located across Australia and New Zealand. Services include audits against some widely used ISO standards such as ISO 9001 (Quality Management Systems), ISO 45001 (Occupational Health and Safety

Management Systems), ISO 14001 (Environmental Management Systems), ISO 27001 (Information Security Management Systems), ISO 55001 (Asset Management Systems) as well as a variety of enterprise risk and specialised compliance standards.

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

Accommodation and facilities

Cleaning and chemicals

Construction materials and services (Maintenance)

Electricity

Food

ICT services and equipment

Office equipment and supplies

Postage, courier and freight

Products (PPE)

Professional Services

Refrigerants

Stationary energy (gaseous fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Not applicable

Optionally included

Not applicable

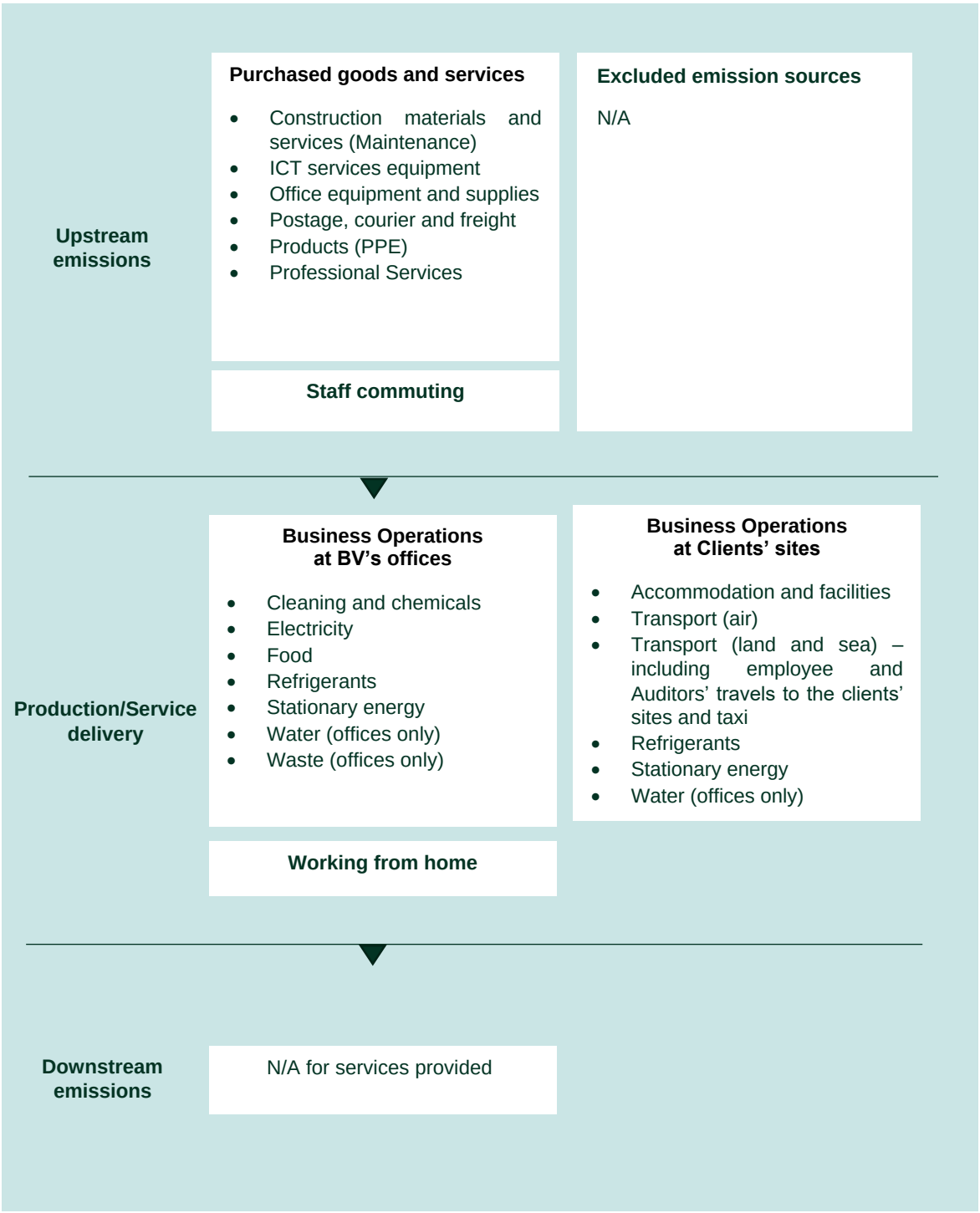
Outside emission boundary

Non-attributable

Not applicable

Product / Service process diagram

Cradle-to-grave boundary



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Bureau Veritas commits to reducing all greenhouse gas emissions across its ISO management certification business operations by 15% by 2030 (approximately 2.5% reduction per year) from a 2023 base year. Emissions intensity per functional unit will be reduced by 15% by 2030 as well. The actions we will take are as follows.

1. Emission Reduction Campaign

As a trust maker, Bureau Veritas has always committed to reducing greenhouse gas emissions. We encourage employees to take all sorts of pragmatic actions. A few examples are listed below:

a) Commuting

We will continue to provide new and existing staff options for working from home and/or hybrid working. We will also encourage staff who travel to the office to use public transport.

b) Awareness training

Bureau Veritas has launched a digital platform to enhance staff's knowledge about sustainability using resources such as videos, infographics, white papers, and podcasts.

c) Mindful Actions

As part of HO requirements, we have introduced Eco-efficiency programs. For example, recycling and printing reduction was implemented a while ago and were reinforced when we introduced this program. More Employees are conscious of taking small but effective actions to reduce emissions, such as programming air-conditioning at efficient temperature (depending on the season and the climate), switching off lights and electric appliances when not in use, recycling various materials to divert them from landfill, minimising printing, etc.

2. Business Travel

During the pandemic, Bureau Veritas has implemented several measures to minimise travel, contributing to reducing emissions. This includes promoting the use of Information and Communication Technology (ICT) for auditing purposes wherever possible and allowed by Accreditation Bodies and scheme owners. We collaborate with our workforce to encourage the use of public transport when feasible. Furthermore, we have strengthened our measurement of auditors' travel distance and mode for each audit to monitor the emissions associated with their business travel more accurately since September 2023.

We are in the process of arranging necessary logistics for carbon-neutral flights for 10% of our business trips undertaken by auditors as first step. Over time, we will progressively elevate this commitment by steadily increasing the percentage of carbon-neutral flights each year.

3. Electricity

In 2022, Bureau Veritas' Melbourne office was relocated to a 3.5 star NABERs building in pursuit of a more energy-efficient office. This building also achieved 5 star Green Star rating.

We are phasing out our physical servers to reduce both direct and associated energy consumption.

We will tentatively purchase renewable energy certificates in the PAC region in September 2024 to support green power.

Other activities

Bureau Veritas plans to develop sustainable procurement policies prioritising purchasing Climate Active carbon-neutral products and services, including accommodation and facilities bookings. We will also train the procurement department to use Environmental Product Declarations and Product Carbon Footprint Reports to choose products with lower carbon emissions. We also have implemented a 'digital first' data storage and communication strategy to mitigate our emissions through reduced (non-carbon neutral) paper usage, reduced printing (chemicals and toner) and reduced office waste.

5. EMISSIONS SUMMARY

Emissions over time

As highlighted at the beginning of this report, Bureau Veritas has decided to adjust its base year to CY2023, as this year provides a more accurate representation of operational data. Although to support transparency and understanding of our certification we are showing in the table below the previous year. Additionally, we have made a correction to the CY2022 data, which is explained in the following table.

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year (previous):	CY2022 (adjusted)	200.68	0.0607
Base year (actual) / Year 1:	CY2023	240.27	0.0694

Correction notice: An overestimation was identified in the CY2022 emissions report for the emissions sources Large car: unknown fuel (2706), Diesel: Large car (2683), Bus (2616) and Train (2612) within the Transport (land and sea) category, and emission source “Taxi and hire car” within the Professional services category indicating an excess reporting of 19.85 tCO2. This overstatement accounted for less than 10% of the total emissions for CY2022 and thus did not trigger a recalculation for that year. This adjustment was made in the CY2023 PDS rather than the CY2022 PDS. The corrected total emissions for CY2022 are 200.68 tCO2e, rather than the previously reported 220.53 t CO2e. The adjusted emissions intensity per functional unit for CY2022 is demonstrated in the table below. As a result, there was a reduction of 20 carbon offset units allocated for CY2022, with a total of 201 carbon offset units effectively utilised in the report for that year. The adjustments in carbon offset units were applied to the "April Salumei" project, where the allocation was revised from 60 units for CY2022 to 40 units for CY2022 and 20 units for CY2023.

CY 2022 adjusted:

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)
Transport (air)	0.00	0.00	81.91	81.91
Transport (land and sea)	0.00	0.00	70.05	70.05
Accommodation and facilities	0.00	0.00	14.31	14.31
Electricity	0.00	11.18	1.48	12.65
Working from home	0.00	0.00	8.50	8.50
Professional services	0.00	0.00	3.39	3.39
ICT services and equipment	0.00	0.00	3.19	3.19
Waste	0.00	0.00	1.84	1.84
Stationary energy (gaseous fuels)	1.25	0.00	0.10	1.35
Refrigerants	1.34	0.00	0.00	1.34
Construction materials and services	0.00	0.00	0.61	0.61
Cleaning and chemicals	0.00	0.00	0.44	0.44
Products	0.00	0.00	0.38	0.38
Food	0.00	0.00	0.37	0.37
Postage, courier and freight	0.00	0.00	0.22	0.22
Water	0.00	0.00	0.10	0.10
Office equipment and supplies	0.00	0.00	0.04	0.04
Total	**2.59**	**11.18**	**186.91**	**200.68**

	CY 2022	CY 2022 (adjusted)
Emissions intensity per functional unit	0.0668	0.0607
Number of functional units to be offset	3,307.40	3,307.40
Total emissions to be offset	**221**	**200.68**

Significant changes in emissions

Significant changes in emissions			
Attributable process	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Long economy class flights (>3,700km)	17.39	41.13	After the pandemic, the number of flights returns to its normal level and there is also organic growth for operations.
Short economy class flights (>400km, ≤3,700km)	62.25	83.11	After the pandemic, the number of flights returns to its normal level and there is also organic growth for operations.

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

N/A

Emissions summary for CY2023

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)
Transport (air)	0.00	0.00	127.49	127.49
Transport (land and sea)	0.00	0.00	72.38	72.38
Accommodation and facilities	0.00	0.00	21.23	21.23
Working from home	0.00	0.00	8.76	8.76
Electricity	0.00	5.29	0.65	5.94
ICT services and equipment	0.00	0.00	1.83	1.83
Stationary energy (gaseous fuels)	0.76	0.00	0.06	0.82
Professional services	0.00	0.00	0.32	0.32
Food	0.00	0.00	0.32	0.32
Refrigerants	0.29	0.00	0.00	0.29
Construction materials and services	0.00	0.00	0.28	0.28
Cleaning and chemicals	0.00	0.00	0.21	0.21
Waste	0.00	0.00	0.19	0.19
Products	0.00	0.00	0.13	0.13
Water	0.00	0.00	0.06	0.06
Postage, courier and freight	0.00	0.00	0.03	0.03
Total	**1.05**	**5.29**	**233.93**	**240.27**

Product / Service offset liability	
Emissions intensity per functional unit	0.0694 tCO2-e per audit day
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	3463 audit days of ISO management system auditing services provided
Total projection emissions (tCO_2-e) to be offset	**240.27 t CO2-e**

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
Verified Carbon Units (VCUs)	241	100%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
April Salumei Rainforest Community Conservation Project	VCU	VERRA	13/12/2023	15806-719968935-719968994-VCS-VCU-352-VER-PG-14-1122-01012013-31122013-0	2013		60	40	0	20*	8.3%
April Salumei Rainforest Community Conservation Project	VCU	VERRA	21/08/2024	16936-800874357-800874577-VCS-VCU-352-VER-PG-14-1122-01012014-31122014-0	2014		221	0	0	221	91.7%
									Total offsets retired this report and used in this report	241	100%
									Total offsets retired this report and banked for future reports	0	

*As stated in the correction note in the previous section, there was a reduction of 20 tonnes in the carbon offset units allocated for CY2022, with a total of 201 tonnes of CO_2-e effectively utilised in the report for that year. The adjustments in carbon offset units were applied to the "April Salumei" project, where the allocation was revised from 60 units for CY2022 to 40 units for CY2022 and 20 units for CY2023.

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 240.27t CO_2-e. The total number of eligible offsets used in this report is 241. Of the total eligible offsets used, 20 were previously banked and 221 were newly purchased and retired. There are no remaining that have been banked for future use.

Co-benefits

Bureau Veritas has chosen to invest in REDD initiatives. The April Salumei REDD Project in Papua New Guinea conserves significant rainforests in East Sepik Province, involving 15,000 locals from 164 land groups in sustainable forest management. This initiative preserves biodiversity and supports community livelihoods through carbon offset projects.

The project promotes economic growth and environmental sustainability through initiatives like Light Up April Salumei and the Eaglewood Initiative, which deliver solar lighting and foster sustainable agriculture, respectively. These efforts enhance local infrastructure and job creation, boosting community self-sufficiency.

Environmental actions have protected over 603,000 hectares of rainforest, mitigating greenhouse gas emissions and supporting biodiversity. The project's governance structure includes local stakeholders in decision-making, fostering inclusive and sustainable community development.

EXTRAORDINARY IMPACT

OFFSET PROJECT CATEGORY OVERVIEW

Deep within the East Sepik Province of Papua New Guinea is TEM's April Salumei REDD Project. A combined area of 603,712 h.a. the landscape is defined by forested land on mineral soils. The project area is thriving with both traditional culture and extraordinary levels of biodiversity.

Located within a Forest Management Area designated for timber production by the Papua New Guinean Forest Authority, the project area was facing a very material threat. The carbon finance attracted through verified carbon unit revenues offers Indigenous landowners a form of income based on the carbon storage and ecosystem services provided by the forest, rather than through the short-term royalties that flow from logging concessions. Conserving the forest and its carbon stocks avoids significant volumes of carbon emissions.

Our project aims to improve the overall wellbeing of local communities, support sustainable agricultural development, provide access to employment, healthcare, education, and infrastructure, all while preserving the rich cultural traditions and customs of the Indigenous owners.

The project contributes to the following United Nations Sustainable Development Goals

TEM

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 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 certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,527	0	19%
Residual electricity	6,528	5,940	0%
Total renewable electricity (grid + non grid)	**1,527**	**0**	**19%**
Total grid electricity	**8,055**	**5,940**	**19%**
Total electricity (grid + non grid)	**8,055**	**5,940**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**6,528**	**5,940**	
Scope 2	5,811	5,288	
Scope 3 (includes T&D emissions from consumption under operational control)	717	653	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.96%**
Mandatory	**18.96%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**5.29**
Residual scope 3 emissions (t CO2-e)	**0.65**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**5.29**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**0.65**
Total emissions liability (t CO2-e)	**5.94**

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)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	5,703	5,703	4,506	399	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	2,352	2,352	1,246	94	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**8,055**	**8,055**	**5,752**	**493**	**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)	**8,055**					

Residual scope 2 emissions (t CO2-e)	**5.75**
Residual scope 3 emissions (t CO2-e)	**0.49**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**5.75**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**0.49**
Total emissions liability (t CO2-e)	**6.25**

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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	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**).

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.

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Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						**Size:** N/A **Influence:** N/A **Risk:** N/A **Stakeholders:** N/A **Outsourcing:** N/A

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