



# **PUBLIC DISCLOSURE STATEMENT**

**BE&R CONSULTING PTY LTD**

**ORGANISATION CERTIFICATION**


**CY2023**

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



An Australian Government Initiative



|                          |  |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | BE&R Consulting Pty Ltd  |
| REPORTING PERIOD         | 1 January 2023 – 31 December 2023  |
| DECLARATION              | <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>Name of signatory: Hugh Reynolds<br/>Position of signatory: Director<br/>Date: 11/02/2025</p> |



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version 9.

# 1. CERTIFICATION SUMMARY

|                        |   |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 40 tCO <sub>2</sub> -e                            |
| CARBON OFFSETS USED    | 100% CERs   |
| RENEWABLE ELECTRICITY  | N/A   |
| CARBON ACCOUNT         | Prepared by: BE&R Consulting - Small Organisation |
| TECHNICAL ASSESSMENT   | N/A   |

## Contents

|   |    |
|---|----|
| 1. Certification summary.....                       | 3  |
| 2. Certification information.....                   | 4  |
| 3. Emissions boundary.....                          | 5  |
| 4. Emissions reductions .....                       | 7  |
| 5. Emissions summary .....                          | 8  |
| 6. Carbon offsets.....                              | 11 |
| 7. Renewable Energy Certificate (REC) Summary ..... | 12 |
| Appendix A: Additional Information .....            | 13 |
| Appendix B: Electricity summary.....                | 15 |
| Appendix C: Inside emissions boundary .....         | 18 |
| Appendix D: Outside emissions boundary .....        | 19 |

## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This certification covers the Australian business operations of BE & R Consulting Pty Ltd, ABN: 69 622 113 642.

BE & R Consulting Pty Ltd's services are not included as part of this certification.

This Public Disclosure Statement includes information for CY2023 reporting period.

### Organisation description

BE & R Consulting Pty Ltd is an engineering advisory firm that specialises in the maritime and energy industries delivering strategic and technical support services for all project stages. We are at the forefront of the energy transition industry, assisting companies in navigating towards reaching their net-zero targets. Our office operates from Level 9, 182 St Georges Terrace, Perth, WA 6000.

Oceania Marine Energy and Carbon Recycle are affiliated with BE & R consulting, whereby BE & R supports all Oceania and Carbon Recycle business operations through their its own resources. Providing engineering consultancy services to Carbon Recycle and Oceania Marine Energy's development plans. As such, the carbon expenditure detailed under BE&R's operations accounts for the emissions produced by Oceania and Carbon Recycle.

Oceania Marine Energy ABN: 36 634 089 446

Carbon Recycle ABN: 33 654 693 419

## 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**

Accommodation  
Air Transport  
Business Services  
Business Travel  
Carbon Neutral Products and Services  
Cleaning and Chemicals  
Electricity  
Food  
ICT Services and Equipment  
Land and Sea Transport (Commuter to work)  
Office Equipment & Supplies  
Postage, Courier, and Freight  
Professional Services  
Refrigerants  
Stationary Energy  
Waste  
Water  
Working from home

**Non-quantified**

**Optionally included**

**Outside emission boundary**

**Excluded**

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

BE&R continues to pursue its defined company goal to reduce emissions by 30% from 2021 to 2030.

In 2023 we have reduced emissions by 9% from our emissions in 2021.

To achieve our emissions reduction strategy we continue to monitor our largest sources of emissions and assess options for their reduction.

Our major sources of emissions include:

**Transportation:** We encourage all personnel to use low-emission transport where possible. The majority of our personnel now either commute on public transport, by foot or on bicycles. We also have adopted an open policy towards working from home. We review all planned work-based flights to confirm that they are essential versus the use of online meetings.

**Professional Services:** We continue to monitor our use of external professional services. Wherever possible, we use local services or communicate online.

**Power consumption:** We insist that all personnel turn off computers and office lights at the end of the working day. Where meeting rooms are not in use, lights are turned off. Where possible, we purchase electronic equipment with higher energy efficiency ratings

### Emissions reduction actions

- Reduced domestic and international air travel
- Increase the use of online meeting services
- Reduced expenditure on external professional services
- Embraced emission-free options for commuting
- Employ locally to reduce our travel footprint
- Educated our team to reduce work-related emissions

## 5. EMISSIONS SUMMARY

### Emissions over time

|                   |      | Emissions since base year                  |   |
|-------------------|------|--|---|
|                   |      | Total tCO <sub>2</sub> -e (without uplift) | Total tCO <sub>2</sub> -e (with uplift) |
| Base Year/Year 1: | 2021 | 39.67                                      | 41.66                                   |
| Year 2:           | 2022 | 65.68                                      | 68.96                                   |
| Year 3:           | 2023 | 36.23                                      | 38.04                                   |

### 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                            |
|------------------------------|--|---|--|
| Accommodation and facilities | 1.34   | 0.25  | We have reduced our business travel          |
| Cleaning and Chemicals       | 0.23   | 0.20  | Reduction in spending                        |
| Food                         | 2.17   | 1.13  | Reduction in catering expenditure            |
| ICT services and equipment   | 9.58   | 4.42  | Reduction in expenditure on new IT equipment |
| Office equipment & supplies  | 2.09   | 0.54  | Reduced printing                             |
| Professional Services        | 12.98  | 9.13  | Lower expenditure on professional services   |
| Transport (Air)              | 18.75  | 1.76  | We have reduced our business travel          |

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

N/A



## Emissions summary

The Electricity summary is available in Appendix D. Electricity emissions were calculated using a location-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                                    | 0.25                                    | 0.25                                   |
| Cleaning and Chemicals                              | 0.00                                    | 0.00                                    | 0.20                                    | 0.20                                   |
| Climate Active carbon neutral products and services | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Electricity   | 0.00                                    | 3.34                                    | 8.63                                    | 11.97                                  |
| Food  | 0.00                                    | 0.00                                    | 1.13                                    | 1.13                                   |
| ICT services and equipment                          | 0.00                                    | 0.00                                    | 4.42                                    | 4.42                                   |
| Office equipment & supplies                         | 0.00                                    | 0.00                                    | 0.54                                    | 0.54                                   |
| Postage, courier and freight                        | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Professional Services                               | 0.00                                    | 0.00                                    | 9.13                                    | 9.13                                   |
| Refrigerants  | 1.29                                    | 0.00                                    | 0.00                                    | 1.29                                   |
| Stationary Energy (gaseous fuels)                   | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Stationary Energy (liquid fuels)                    | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Stationary Energy (solid fuels)                     | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Transport (Air)                                     | 0.00                                    | 0.00                                    | 1.76                                    | 1.76                                   |
| Transport (Land and Sea)                            | 0.00                                    | 0.00                                    | 4.39                                    | 4.39                                   |
| Waste   | 0.00                                    | 0.00                                    | 1.97                                    | 1.97                                   |
| Water   | 0.00                                    | 0.00                                    | 0.17                                    | 0.17                                   |
| Working from home                                   | 0.00                                    | 0.00                                    | -0.97                                   | -0.97                                  |
| <b>Total emissions (tCO<sub>2</sub>-e)</b>          | <b>1.29</b>                             | <b>3.34</b>                             | <b>31.60</b>                            | <b>36.23</b>                           |

## 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 |
|---|---------------------|
| mandatory 5% uplift for small organisations   | 1.86                |
| Total of all uplift factors (tCO <sub>2</sub> -e)   | 1.86                |
| <b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b><br><i>(total emissions from summary table + total of all uplift factors)</i> | <b>40</b>           |

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

This certification has taken a forward offsetting approach. The total emission to offset is 40 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report 40 t CO<sub>2</sub>-e. Of the total eligible offsets used, 0 t CO<sub>2</sub>-e were previously banked and 40 t CO<sub>2</sub>-e were newly purchased and retired. 0 t CO<sub>2</sub>-e are remaining and have been banked for future use.

### Offsets retired for Climate Active certification

| Type of offset unit          |  | Quantity used for this reporting period |  | Percentage of total units used |  |
|------------------------------|--|---|--|--------------------------------|--|
| Verified Carbon Units (VCUs) |  | 40                                      |  | 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 (%) |
|--|----------------------|----------|-------------------|---|---------|------------------|---|---|---|--|-------------------------|
| Biodiverse Reforestation Carbon Credits Yarra Yarra Biodiversity Corridor project, Australia |                      |          | 20 September 2024 | NWSA-B1-24PS/0011642-0011681  |         | 40               | -   | -   | -   | -  |                         |
| Stapled to THEPARAK WIND IN THAILAND   | VCU                  | Verra    | 20 September 2024 | <a href="#">8144-460978195-460978234-VCU-1491-VER-TH-1-2002-01012019-31102019-1</a> | 2019    |                  | 40  | 0   | 0   | 40   | 100%                    |
| <b>Total eligible offsets retired and used for this report</b>                               |                      |          |                   |   |         |                  |   |   |   | <b>40</b>  |                         |
| <b>Total eligible offsets retired this report and banked for use in future reports</b>       |                      |          |                   |   |         |                  |   |   | <b>0</b>  |  |                         |

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION



This is to certify that  
**BE&R Consulting**

Has permanently surrendered

**40 Tonnes**

**Biodiverse Reforestation Carbon Credits**  
 by investing in carbon offsets.

Thank you for making a difference to our planet and future generations by combating climate change.

Dr Philip Ireland | Chief Executive Officer

**Issue Date:** 20 September 2024    **Emission Period:** 01 January 2023 - 31 December 2023

**S/N (Internal):** NWSA-B1-24PS/0011642-0011681




**S/N (External):** 8144-460978195-460978234-VCU-1491-VER-TH-1-2002-01012019-31102019-1



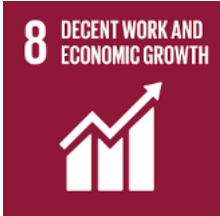



Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).



Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 452004

| Co-benefits category | Core co-benefit                   | Co-benefit description/nature of potential co-benefit   | UN Sustainable Development Goals  |
|----------------------|-----------------------------------|---|---|
| Environment          | Biodiversity / ecosystem services | The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.  | Goal 15: Life on land<br>              |
|                      | Water Quality                     | Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time. | Goal 6: Clean Water and Sanitation<br> |
|                      | Soil Quality                      | Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.  | Goal 15: Life on land<br>              |

| Co-benefits category | Core co-benefit              | Co-benefit description/nature of potential co-benefit   | UN Sustainable Development Goals  |
|----------------------|------------------------------|---|---|
| <b>Economic</b>      | Local Employment and Skills  | The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.  | <p>Goal 3: Good Health and Well-being</p> <p>Goal 4: Quality Education</p> <p>Goal 8: Decent Work and Economic Growth</p> <p>Goal 17: Partnerships for the goals</p>     |
| <b>Social</b>        | Indigenous cultural heritage | The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities. | <p>Goal 3: Good Health and Well-being</p> <p>Goal 17: Partnerships for the goals</p>    |

## 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 the CY2023 reporting year, electricity emissions have been set by using the location-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%                            |
| <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)      | 3,982               | 0                                 | 19%                           |
| Residual Electricity  | 17,022              | 15,490                            | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>                        | <b>3,982</b>        | <b>0</b>                          | <b>19%</b>                    |
| <b>Total grid electricity</b>   | <b>21,004</b>       | <b>15,490</b>                     | <b>19%</b>                    |
| <b>Total electricity (grid + non grid)</b>                                  | <b>21,004</b>       | <b>15,490</b>                     | <b>19%</b>                    |
| Percentage of residual electricity consumption under operational control    | 30%                 |                                   |                               |
| <b>Residual electricity consumption under operational control</b>           | <b>5,106</b>        | <b>4,647</b>                      |                               |
| Scope 2   | 4,545               | 4,136                             |                               |
| Scope 3 (includes T&D emissions from consumption under operational control) | 561                 | 511                               |                               |
| <b>Residual electricity consumption not under operational control</b>       | <b>11,915</b>       | <b>10,843</b>                     |                               |
| Scope 3   | 11,915              | 10,843                            |                               |

|  |               |
|--|---------------|
| <b>Total renewables (grid and non-grid)</b>  | <b>18.96%</b> |
| <b>Mandatory</b>   | <b>18.96%</b> |
| <b>Voluntary</b>   | <b>0.00%</b>  |
| <b>Behind the meter</b>  | <b>0.00%</b>  |
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>   | <b>4.14</b>   |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>   | <b>11.35</b>  |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>4.14</b>   |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>11.35</b>  |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>  | <b>15.49</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 (kgCO <sub>2</sub> -e) | Scope 3 Emissions (kgCO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kgCO <sub>2</sub> -e) |
| Percentage of grid electricity consumption under operational control | 30%                       |                           |  |  |                               |  |
| ACT  | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| NSW  | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| SA   | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| VIC  | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| QLD  | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| NT   | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| WA   | 21,004                    | 6,301                     | 3,340                                    | 252                                      | 14,703                        | 8,381                                    |
| TAS  | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>21,004</b>             | <b>6,301</b>              | <b>3,340</b>                             | <b>252</b>                               | <b>14,703</b>                 | <b>8,381</b>                             |
| 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  |                               |  |
| <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>20,824</b>             |                           |  |  |                               |  |

|   |              |
|---|--------------|
| Residual scope 2 emissions (t CO <sub>2</sub> -e)   | 3.34         |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)   | 8.63         |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 3.34         |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 8.63         |
| <b>Total emissions liability</b>  | <b>11.97</b> |

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

N/A

### 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.

### 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.

**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**

N/A



An Australian Government Initiative

