



PUBLIC DISCLOSURE STATEMENT

PANGOLIN ASSOCIATES

**SERVICE
2019-20**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY: Pangolin Associates

REPORTING PERIOD: 1 July 2019 – 30 June 2020

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.

Signature:

Date: 09/11/2020

A handwritten signature in black ink, appearing to read "Chris Wilson", written over a horizontal line.

Name of Signatory: Christopher Wilson

Position of Signatory: Director



Australian Government
Department of Industry, Science,
Energy and Resources

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1. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2019 to 30 June 2020.

The certification covers all the consulting services provided by Pangolin Associates in the following locations and facilities:

- Level 16, 175 Pitt Street, Sydney NSW 2000
- Level 1, 46 Magill Road, Norwood SA 5067
- Level 1, Suite 374/241 Adelaide Street, Brisbane QLD 4000

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

The functional unit is billable hours, with emissions expressed in terms of tCO₂-e per billable hour.

Organisation description

Pangolin Associates was formed out of a concern for the affect human activity has on natural systems. Our primary business informs, educates and assists organisations in reducing resource dependency and lowering climate change and other associated environmental impacts.

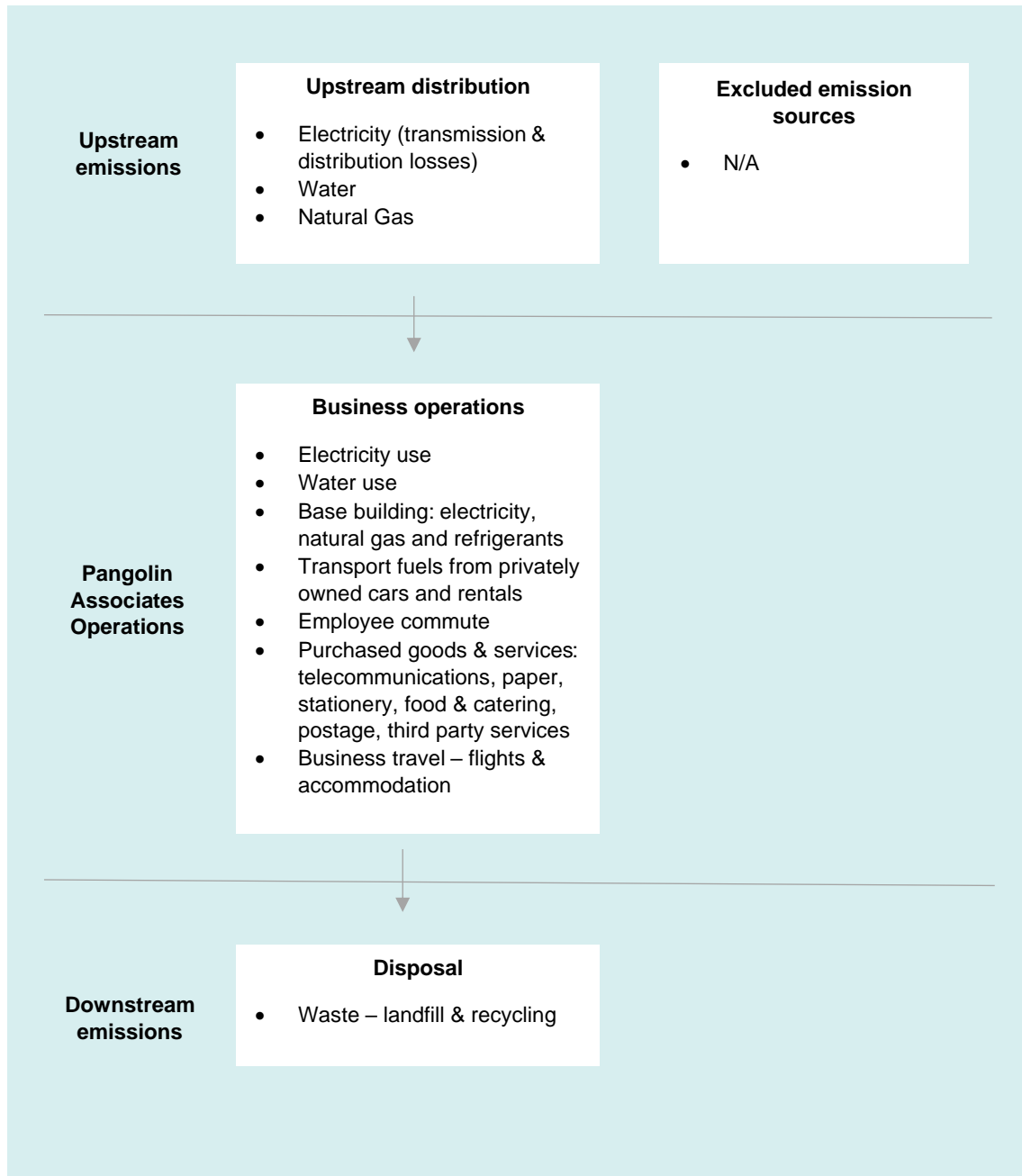
We are an independent company with offices in Sydney, Adelaide and Brisbane as well as satellite locations in Melbourne and Perth, which are not staffed and are simply postal addresses. This certification

“As Climate Active consultants we are committed to leading by example and have been certified as a carbon neutral organisation for five years.”

covers all locations and operations that Pangolin is responsible for. In FY2017/18, we expanded our certification to cover our consulting, advisory and auditing services.

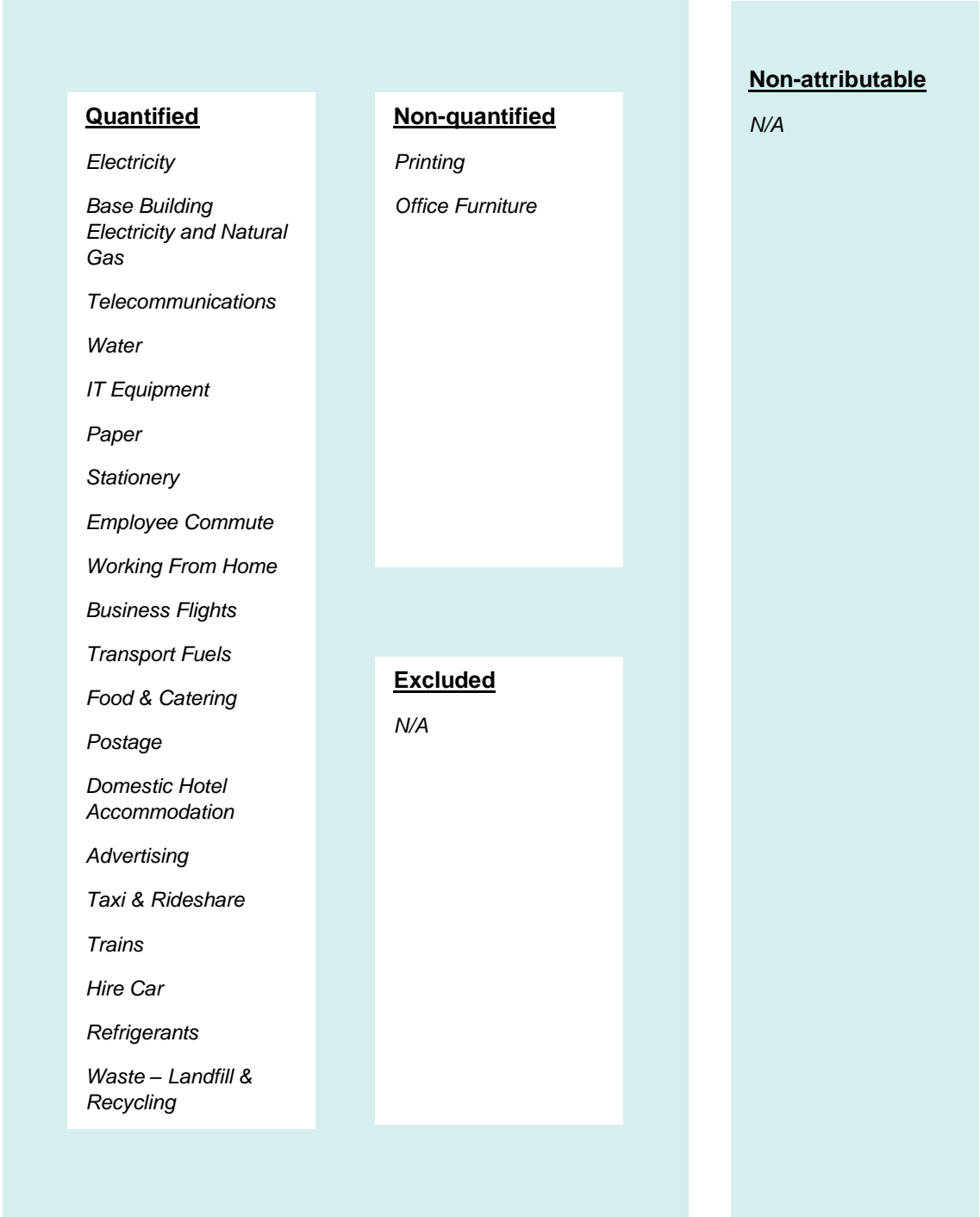
Service process diagram

The following diagram is cradle to grave



2. EMISSION BOUNDARY

Diagram of the certification boundary



Attributable non-quantified sources

- Office equipment have been non-quantified because the information is difficult to gather and would be immaterial
- Outsourced Printing has been non-quantified as this is not a significant expenditure for the business and likely to be immaterial

Data management plan

N/A

Excluded sources (within certification boundary)

N/A

Non attributable sources (outside certification boundary)

N/A

“Climate change is the greatest threat to our planet’s environmental systems and reversing this damage requires every business to make positive change. Pangolin Associates is committed to taking action and supporting other businesses to do the same.”

3. EMISSIONS SUMMARY

Emissions reduction strategy

Pangolin Associates' emissions reduction strategy focuses on a number of key areas of influence within the business prioritising those with a significant impact on overall emissions. These areas are detailed below:

Electricity

Pangolin Associates' offices are located in shared working spaces and electricity procurement is typically outside of the business's control. However, in order to encourage investment in renewable energy and eliminate the electricity component of Pangolin's climate impact, we are developing a strategy to purchase and surrender LGCs equivalent to both the tenancy and base building load across all locations. While there is already a high proportion of staff with renewable or carbon neutral electricity in their homes, Pangolin will also continue to encourage new and existing staff to adopt these practices in order to reduce working from home emissions as well.

Business Flights

As a product of the global pandemic and the resulting reductions in travel, Pangolin has integrated a number of video conferencing and virtual meeting platforms into regular business practices and will continue to utilise these where practical to limit the dependence on flights.

Food & Catering

Pangolin already prioritises vegetarian/vegan meals when catering for staff functions and will continue to do so. In future we will seek to allocate this expenditure to the appropriate food categories to better represent this conscious choice.

Business Travel

Pangolin has a public transport first policy when staff are attending in person meetings or site audits. In addition to this, a number of staff have electric or hybrid vehicles and will use these when attending client meetings. Pangolin will continue to encourage staff to use low emissions alternatives or virtual meetings where possible.

Procurement

Pangolin will implement a sustainable procurement policy, prioritising responsible and Climate Active carbon neutral suppliers where possible. It is expected that the number of available suppliers will continue to increase and help reduce these emissions.

Emissions over time

Emissions over time have decreased by 30% when comparing to the base year (FY2017/18) and 48% compared to the previous year (FY2018/19). The changes are mainly due to the following:

- Increase in renewable energy at the Adelaide office through solar panels and staff homes reducing the emission associated with electricity and working from home
- Improvements with building data which has allowed us to more accurately calculate the base building electricity. It has also allowed us to quantify water, refrigerants and natural gas emissions which had previously been non-quantified due to the difficulty of obtaining the data and the presumption the emissions would be immaterial
- The global pandemic significantly reduced business travel since March 2020 which has meant emissions from business flights, transport fuels and hotel accommodation have decreased significantly

Table 1

Emissions since base year			
	Base year: 2017-18	Year 1: 2018-19	Current year Year 2: 2019-20
Emissions per functional unit (tCO ₂ -e)	0.004	0.005	0.002
Total Combined tCO ₂ -e	57.4	79.4	40.0

Emissions reduction actions

In partnership with the building owners, Pangolin Associates installed a 30kw solar PV array on the roof of the Adelaide office. With our Sydney office, due to expansion within the team we moved offices in November 2019 and we chose a more energy efficient building with a Green Star rating of 5.5. Both of these actions have led to a reduction in the electricity emissions.

We have also continued to encourage staff to use more sustainable modes of transport when commuting to work or to meetings and site visits when possible. Two of the directors use plug-in hybrid electric vehicles and have solar panels at home so use renewable energy to charge them. Allowing them to reduce their impacts while commuting and driving to meetings.

Functional units

Table 2

	Number of functional units
a) Number of functional units sold this period	19,228
b) Number of functional units to be forward offset demonstrating commitment to carbon neutrality (true-up to be conducted at the end of the reporting period)	N/A

Emissions summary (inventory)

All emissions are shared with the parent (organisation) certification. See here for more details: <https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates>

Table 3

Emission source category	tonnes CO ₂ -e
Accommodation and facilities	1.32
Air Transport (km)	10.13
Electricity	3.28
Employee Commute	3.10
Food	2.41
Hire Car	1.65
ICT services and equipment	6.80
Natural Gas	0.04
Office equipment & supplies	0.59
Postage, courier and freight	0.01
Professional Services	3.08
Refrigerants	0.01
Taxis & Ridesharing	0.13
Trains	1.63
Transport Fuels	2.58
Waste	0.34
Water	0.07
Working From Home	0.51
1. Total combined inventory emissions	37.69
2. Emissions per functional unit (based on the number of functional units represented by the inventory) Total tCO ₂ -e divided by the number of functional units in table 1.	0.002

3. Combined Carbon footprint (Emissions per functional unit (2)* number of functional units (a or b from table 2))	37.69
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Uplift factors

Table 4

Reason for uplift factor	tonnes CO ₂ -e
Voluntary Uplift	2.31
<i>Total combined footprint to offset (uplift factors + net emissions)</i>	40

Carbon neutral products

N/A

Electricity summary

Electricity was calculated using a Location-based approach.

The Climate Active team are consulting on the use of a market vs location-based approach for electricity accounting. Given a decision is still pending on the accounting way forward, a summary of emissions using both measures has been provided for full disclosure and to ensure year on year comparisons can be made.

Market-based approach electricity summary

Table 5

Electricity inventory items	kWh	Emissions (tonnes CO ₂ e)
Electricity Renewables	802	0.00
Electricity Carbon Neutral Power	0	0.00
Electricity Remaining	3,512	3.80
Renewable electricity percentage	19%	
<i>Net emissions (Market based approach)</i>		3.80

Location-based summary

Table 6

State/ Territory	Electricity Inventory items	kWh	Full Emission factor (Scope 2 +3)	Emissions (tonnes CO ₂ e)
ACT/NSW	Electricity Renewables	-	-0.90	0.00
ACT/NSW	Electricity Carbon Neutral Power	-	-0.90	0.00
ACT/NSW	Netted off (exported on-site generation)	-	-0.81	0.00
ACT/NSW	Electricity Total	2,093	0.90	1.88
SA	Electricity Renewables	-	-0.53	0.00
SA	Electricity Carbon Neutral Power	-	-0.53	0.00
SA	Netted off (exported on-site generation)	-	-0.44	0.00
SA	Electricity Total	1,680	0.53	0.89
Qld	Electricity Renewables	-	-0.93	0.00
Qld	Electricity Carbon Neutral Power	-	-0.93	0.00
Qld	Netted off (exported on-site generation)	-	-0.81	0.00
Qld	Electricity Total	542	0.93	0.50
	<i>Total net electricity emissions (Location based)</i>		<i>0.00</i>	<i>3.28</i>

4. CARBON OFFSETS

The details of the offsets are in the Organisation (parent) PDS: <https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates>

5. USE OF TRADE MARK

Table 7

Description where trademark used	Logo type
Website homepage	Certified Service
A5 printed brochure	Certified Service
Business Cards	Certified Service

Proposal Document cover page	Certified Service
Capability Statement cover page	Certified Service
Environmental Social Statement cover page	Certified Service



Pangolin Associates is a founding Australian member of B Corp and proudly made the 2019 'B Corp Best for the World' list'.

B Corp certification is a rigorous assessment of social and environmental practices. This is a global, voluntary initiative promoting higher standards of accountability and transparency.

Our team assists other businesses to succeed with BCorp's environmental component. We help applicants with initial certification, and existing members achieve a higher score on reassessments.

APPENDIX 1

Non-attributable emissions for products and services

To be deemed attributable an emission must meet two of the five relevance criteria. Non-attributable emissions are detailed below against each of the five criteria.

Table 8

Relevance test					
Non-attributable emission	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>

N/A

APPENDIX 2

Non-quantified emissions for products/services

Please advise which of the reasons applies to each of your non-quantified emissions. You may add rows if required.

Table 9

Non-quantification test				
Relevant-non-quantified emission sources	<i>Immaterial <1% for individual items and no more than 5% collectively</i>	<i>Quantification is not cost effective relative to the size of the emission but uplift applied.</i>	<i>Data unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.</i>	<i>Initial emissions non-quantified but repairs and replacements quantified</i>
Printing	Yes	No	No	No
Office Furniture	Yes	No	No	No