

PUBLIC DISCLOSURE STATEMENT

PANGOLIN ASSOCIATES

SERVICE CERTIFICATION FY2020-21

Australian Government

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY: Pangolin Associates

REPORTING PERIOD: Financial year 1 July 2020 – 30 June 2021

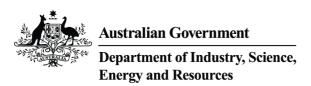
Declaration

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: 10/02/2022

Name of Signatory: Christopher Wilson

Position of Signatory: Director - Sustainability Advisory Services



Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents 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 documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version number February 2021



1. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2020 to 30 June 2021.

The certification covers all the consulting services provided by Pangolin Associates (ABN - 28 145 644 819) 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
- Staff working from home in Melbourne

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

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 (CO_2), methane (CH_4), nitrous oxide (N_2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO_2 -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, Brisbane and Melbourne as well as a satellite location in Perth, which is not staffed and is simply postal addresses. This certification covers all locations and operations that Pangolin is responsible for.



Product/service process diagram

The following diagram is cradle to grave

Upstream

emissions

Pangolin

Associates

Attributable process name

- Electricity (transmission & distribution losses)
- Water
- Natural Gas

Excluded emission sources

N/A



Business operations

- Electricity use
- Water use
- Base building: electricity, natural gas and refrigerants
- Transport fuels from privately owned cars and rentals
- Employee commute
- Purchased goods & services: telecommunications, IT equipment, software, paper, stationery, food & catering, postage, third party services
- Business travel flights & accommodation



Downstream emissions

Disposal

• Waste - landfill & recycling



2. EMISSION BOUNDARY

Diagram of the certification boundary

Quantified

Electricity

Base Building Electricity & Natural Gas

Telecommunications

Water

IT Equipment

Software

Paper

Printing & Stationery

Employee Commute

Working From Home

Business Flights

Transport Fuel

Food & Catering

Postage

Domestic Hotel Accommodation

Advertising

Taxis & Ridesharing

Hire Car

Public Transport

Refrigerants

Waste (Landfill & Recycling)

Non-quantified

Office Furniture

Excluded

N/A

Non-attributable

N/A



Attributable non-quantified sources

 Office equipment have been non-quantified due to being 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 54% when comparing to the base year (FY2015/16) and 25% compared to the previous year (FY2020/21). The changes are mainly due to the following:

- The Sydney Office tenancy switching to carbon neutral electricity
- 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
- Decrease in advertising spend
- Emissions associated with working from home and IT equipment have increased compared to
 previous years due to the significant increase in employees and work from home orders

Table 1

Emissions since base				
year				
	Base year: 2017-18	Year 2: 2018-19	Year 3: 2019-20	Current year Year 4: 2020-21
Emissions per functional unit (tCO ₂ -e)	0.004	0.005	0.002	0.001
Total tCO ₂ -e	57.4	79.4	40.0	30.0

Emissions reduction actions

The tenancy electricity in the Sydney Office has switched to carbon neutral electricity under Powershop, this has a led to a reduction in the electricity emissions.

We have significantly reduced our paper usage and have switched to using Reflex and Planet Ark carbon neutral paper.

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	20,780
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	N/A
period)	



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	0.48	
Air Transport (km)	3.45	
Carbon neutral products and services	0.00	
Electricity	3.11	
Food	0.62	
ICT services and equipment	10.65	
Land and Sea Transport (\$)	1.07	
Land and Sea Transport (fuel)	0.04	
land and Sea Transport (km)	2.04	
Office equipment & supplies	0.40	
Postage, courier and freight	0.08	
Professional Services	2.41	
Refrigerants	0.03	
Stationary Energy	0.18	
Waste	0.41	
Water	0.08	
Working from home	1.46	
Total inventory emissions	26.51	
 a. Number of functional units represented by the inventory emissions 	20,870	
 Emissions per functional unit (based on the number of functional units represented by the inventory) Total tCO₂-e divided by the number of functional units in 1a. 	0.001	
 Carbon footprint (Emissions per functional unit (2)* number of functional units (a or b from table 2)) 	26.51	



Uplift factors

Table 4

Reason for uplift factor	tonnes CO ₂ -e
Voluntary uplift	3.49
Total to offset (Carbon footprint + total uplift factors)	30

Carbon neutral products

Pangolin Associates uses Reflex and Planet Ark carbon neutral paper.

The tenancy electricity in the Sydney Office is carbon neutral through Powershop.



4. CARBON OFFSETS

Offsets strategy

The details of offsets relating to this certification are the same as those in the Pangolin Associates Organisation PDS, found here.

5. USE OF TRADE MARK

Table 5

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

6. ADDITIONAL INFORMATION

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 6

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

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 7

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





