



# **PUBLIC DISCLOSURE STATEMENT**

**PANGOLIN ASSOCIATES**

**ORGANISATION CERTIFICATION  
FY2020-21**

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



An Australian Government Initiative



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



**Australian Government**  
**Department of Industry, Science,**  
**Energy and Resources**

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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 and covers all of the Australian operations of Pangolin Associates (ABN - 28 145 644 819) as an organisation.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following location:

- 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

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<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

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

## 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.

## 2. EMISSION BOUNDARY

### Diagram of the certification boundary



### Non-quantified sources

- Office equipment have been non-quantified due to being immaterial

### Data management plan

N/A

### Excluded sources (outside of 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: 2015-16	Year 2: 2016-17	Year 3: 2017-18	Year 4: 2018-19	Year 5: 2019-20	Current year Year 6: 2020-21
<i>Total tCO<sub>2</sub>-e</i>	65.3	98.3	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 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.



## Emissions summary (inventory)

All emissions are shared with the child (service) certification. See here for more details:

<https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates>

**Table 2**

Emission source category	tonnes CO <sub>2</sub> -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
<i>Total Net Emissions</i>	<b>26.51</b>

## Uplift factors

**Table 3**

Reason for uplift factor	tonnes CO <sub>2</sub> -e
Voluntary uplift	3.49
<i>Total footprint to offset (uplift factors + net emissions)</i>	<b>30</b>

## 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.

## Electricity summary

Electricity was calculated using a location-based approach.

### Market-based approach summary

Table 4

Market-based approach	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> -e)	Renewable %
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 & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	775	0	19%
Residual Electricity	3,319	3,562	0%
<b>Total grid electricity</b>	<b>4,094</b>	<b>3,562</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>4,094</b>	<b>3,562</b>	<b>19%</b>
Electricity renewables	775	0	
Residual Electricity	3,319	3,562	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emission Footprint (kgCO <sub>2</sub> -e)		3,562	

<b>Total renewables (grid and non-grid)</b>	<b>18.93%</b>
<b>Mandatory</b>	<b>18.93%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual Electricity Emission Footprint (tCO<sub>2</sub>-e)</b>	<b>4</b>

Figures may not sum due to rounding. Renewable percentage can be above 100%

### Location-based approach summary

Table 5

Location-based approach	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> -e)
NSW	2,591	2,332
SA	1,503	782
<b>Grid electricity (scope 2 and 3)</b>	<b>4,094</b>	<b>3,113</b>
NSW	0	0
SA	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>4,094</b>	<b>3,113</b>

<b>Emission Footprint (tCO<sub>2</sub>-e)</b>	<b>3</b>
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### Climate Active Carbon Neutral Electricity summary

Table 6

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> -e)
Sydney Office - Powershop Electricity	335	0

*Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.*

# 4. CARBON OFFSETS

## Offsets strategy

Table 7

Offset purchasing strategy:	
In arrears	
1. Total offsets previously forward purchased and banked for this report	0
2. Total emissions liability to offset for this report	30
3. Net offset balance for this reporting period	30
4. Total offsets to be forward purchased to offset the next reporting period	0
5. Total offsets required for this report	30

The details of offsets relating to this certification also cover the Pangolin Associates Service certification. The relevant PDS can be found [here](#).

## Co-benefits

### NIHT Topaiyo REDD +

NIHT Inc. has partnered with the traditional landowners of New Ireland and East New Britain to put an end to deforestation initiated by industrial logging in the region. The preservation of these rainforests is essential to not only the carbon and biodiversity benefits inherent with projects of this nature, but also for the wellbeing and prosperity of the people of New Ireland and East New Britain. The project is located in the forested areas of New Ireland and East New Britain in Papua New Guinea. The project has evolved based on the input and needs expressed by persons living in the region. What began as a traditional timber operation has been recognised as an opportunity with enormous carbon sequestering potential and has evolved into a forest protection project that will provide substantial economic benefits to the people of Papua New Guinea. Through the avoidance of carrying out exploitative industrial commercial timber harvesting in the project area, the project expects to generate nearly 60 million tonnes of CO<sub>2</sub> emissions reductions across the 30 year project lifetime, depending on the number and size of Project Activity Instances (PAIs) added to the project.

### **Rimba Raya Biodiversity Reserve Project**

The Rimba Raya REDD+ project has successfully defended 64,500 hectares of carbon and biodiversity-rich lowland peat forest from conversion to oil palm plantations, which surround the project area and adjacent Tanjung Putting National Park. Rimba Raya protects over 120 threatened and endangered species in the project area including the endangered Borneo Orangutan and supports over 10,000 forest-dependent community members living in and along the boundaries of the project. The project has strong community based initiatives including increased employment for communities, greater access to medical and health services, and assistance with education.

## Offsets summary

### Proof of cancellation of offset units

Table 7

Offsets cancelled for Climate Active Carbon Neutral Certification										
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO <sub>2</sub> -e)	Quantity used for previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period claim	Percentage of total (%)
NIHT Topaiyo REDD +	VCUs	Verra	14 Oct 2021	<a href="#">9629-113182282-113182292-VCS-VCU-466-VER-PG-14-2293-01062017-31122019-0</a>	2019	11	0	0	11	37%
Rimba Raya Biodiversity Reserve Project	VCUs	Verra	1 Nov 2021	<a href="#">5816-261750943-261750961-VCU-016-MER-ID-14-674-01072013-31122013-1</a>	2013	19	0	0	19	63%
<b>Total offsets retired this report and used in this report</b>										
<b>Total offsets retired this report and banked for future reports</b>										

Type of offset units	Quantity (used for this reporting period claim)	Percentage of Total
Verified Carbon Units (VCUs)	30	100%

## 5. USE OF TRADE MARK

Table 8

Description where trademark used	Logo type
Website homepage	Certified Organisation
A5 printed brochure	Certified Organisation
Business Cards	Certified Organisation
Proposal Document cover page	Certified Organisation
Capability Statement cover page	Certified Organisation
Environmental Social Statement cover page	Certified Organisation

## 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

## Excluded emissions

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

**Table 9**

Relevance test					
Excluded emission sources	<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 organisations

Table 10

Non-quantification test				
Relevant-non-quantified emission sources	<i>Immaterial &lt;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>
Office Furniture	Yes	No	No	No



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