



PUBLIC DISCLOSURE STATEMENT

GPG MANAGEMENT PTY LTD

**ORGANISATION CERTIFICATION
CY2021**

Australian Government


Climate Active Public Disclosure Statement

GURNER™



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	GPG Management Pty Ltd (trading as Gurner TM)
REPORTING PERIOD	1 January 2021 – 31 December 2021 Arrears report
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>James Roberts Chief Projects Officer 25 May 2022</p>



Australian Government

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

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	120 tCO ₂ -e
OFFSETS BOUGHT	97% ACCUs, 3% VERs
RENEWABLE ELECTRICITY	18.54%
TECHNICAL ASSESSMENT	15 September 2021 James Weaver Ark Resources Next technical assessment due: With CY2022 report

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2. CARBON NEUTRAL INFORMATION

Description of certification

The certification is for the Australian business operations of GPG Management Pty Ltd (trading as GURNER™), ABN: 64 754 223 432. The certification year is for the 2021 calendar year while the base year is the 2020 calendar year.

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.

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).

"GURNER™ is committed to maintaining a high level of environmental sustainability, consistent with our philosophy to deliver only the finest residences."

Organisation description

In 2013, GURNER™ was established by Tim Gurner to take luxury lifestyle and property development to the next level. GURNER™ became a brand that would inspire imagination, delivering innovative, designed experiences.

Eight years on and GURNER™ has built much more than reputation. Our successful track record is a result of the team's skilful determination and passionate heart, underpinned by family values and a united commitment to excellence.

Today, GURNER™ is a trusted, progressive, and nimble team, pushing new boundaries and challenging the norm, never satisfied by the status quo.

Our mission is to deliver excellence without compromise. From stunning residential homes to intelligent mixed-use precincts to world-class retail and hospitality, we take architecture, interior design, landscaping, and lifestyle to new dimensions. Every endeavour results in spaces that are intrinsically beautiful, a flawless union of form and function.

We believe people deserve to live in spaces that inspire and energise. This ethos steers everything we do. We create homes to not only live in, but to love – spaces that evoke emotion and nurture connection. We strive to consistently raise the benchmark for luxury lifestyle in Australia.

Our offices during this period were located at 168 Williams Rd, Prahran and 508 Malvern Rd, Prahran.

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 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 or precinct'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.

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Air transport (km)	Water	Purchased office fit-out products & services (inc. furnishings)
Carbon neutral products and services		Work from home
Electricity		Professional services
Food		Employee commuting
ICT services and equipment		
Land and sea transport (km)		
Office equipment & supplies		
Refrigerants		
Stationary energy		
Waste		

Data management plan for non-quantified sources

Whilst there are no items requiring a data management plan, we will ensure that appropriate invoices/details are attached with each financial system record to ensure accurate reporting.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Within the next 12 months, GURNER™ will look to reduce our through implementation of the following emissions reduction strategies:

- Reducing emissions from electricity through energy conservation (i.e. reminding staff to turn off lights, HVAC, etc. when leaving meeting rooms and the office in general for the evening) on an ongoing basis.
- Investigate the purchase of 100% Green Power for our Malvern Rd, Prahran office – within the next 12 months.
- Continue to minimize use of natural gas consuming items on an ongoing basis.
- Reducing our emissions from air and land transportation via the following:
 - Attending meetings remotely rather than travelling on an ongoing basis.
 - Utilising public transport, cycling or walking to meetings where meeting venues are close by on an ongoing basis.
 - Implement a policy to ensure that flights are offset at point of purchase within the next 12 months.
- Implement a policy to limit the amount of printing in order to limit costs within the next 12 months.

Emissions reduction actions

We have taken the following actions to reduce our emissions:

- Limited our natural gas consumption through reducing the amount of time we use gas for heating, etc.
- Purchasing carbon neutral certified paper.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base year/Year 1:	CY2020	88.28
Year 2:	CY2021	119.03

Significant changes in emissions

The overall significant increase in emissions is a result of the expansion into a second office as well as a reduction in the impacts of COVID-19 on business operations.

Emission source name	Current year (tCO ₂ -e and/ or activity data)	Previous year (tCO ₂ -e and/ or activity data)	Detailed reason for change
Accommodation and facilities	0.00	0.06	No accommodation occurred in 2021
Electricity	46.50	33.64	Opened a second office
Food	24.70	0.29	Reduced restrictions and much more time spent in the office
ICT services and equipment	15.15	19.20	Reduction in Climate Active emission factors and lower costs
Office equipment and supplies	23.76	27.35	Reduction in Climate Active emission factor
Stationary energy	0.85	0.97	Reduced consumption
Air transport (km)	0.93	2.12	Less interstate travel and no international travel
Land and sea transport	2.14	0.40	Increased travel required for meetings
Waste	3.17	2.40	Opened a second office

Use of Climate Active carbon neutral products and services

GPG Management purchases Reflex carbon neutral certified paper.

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

Emission category	Sum of Scope 1 (tCO ₂ -e)	Sum of Scope 2 (tCO ₂ -e)	Sum of Scope 3 (tCO ₂ -e)	Sum of total emissions (tCO ₂ -e)
Air transport (km)	0.00	0.00	0.93	0.93
Carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	46.50	0.00	46.50
Food	0.00	0.00	24.70	24.70
ICT services and equipment	0.00	0.00	15.15	15.15
Land and sea transport (km)	0.00	0.00	2.14	2.14
Office equipment & supplies	0.00	0.00	23.76	23.76
Refrigerants	1.84	0.00	0.00	1.84
Stationary energy	0.79	0.00	0.06	0.85
Waste	0.00	0.00	3.17	3.17
Total	2.63	46.50	69.91	119.03

Uplift factors

No uplift factor has been applied to this inventory.

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
Total of all uplift factors	N/A
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	N/A

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	4
2. Total emissions footprint to offset for this report	120
3. Total eligible offsets required for this report	116
4. Total eligible offsets purchased and retired for this report	116
5. Total eligible offsets banked to use toward next year's report	4

Co-benefits

ARC REDD+ Project

The ARC REDD+ Project in Brazil promotes forest conservation and recovery, conserving native forest through its protection and the avoidance of deforestation drivers, across 53,528 hectares in a critical region of the eastern Amazon biome which is at high deforestation risk. This project relates to 51% of the total amount of offsets purchased and retired for this reporting period.

The 33 MW Mersin Wind Farm Project in Turkey consists of 11 wind turbines and high voltage transmission line approximately 4km away from Özlük Village. It has improved air quality, reduced reliance on fossil fuels, created local employment during both the construction and operational phases, made a contribution to the local and regional economy and has invested in primary schools in six nearby villages. This project relates to 49% of the total amount of offsets purchased and retired for this reporting period.

Merepah Fire Project – Cape York

Fire management near the most northern point of Australia on Merepah Station, Cape York Peninsula, is delivering a valuable income stream for the Moompa-Awu Aboriginal Corporation (MAAC) while also assisting the functioning cattle business.

The Merepah Fire Project involves strategic fire management, including aerial and ground burning as well as fire suppression to reduce late dry-season wildfires, in turn decreasing carbon emissions.

Through MAAC, Traditional Owners have established sound management and governance and have improved job prospects with career pathways, whether as workers in the cattle industry, as rangers protecting cultural or natural assets, or as fire management operators.

Eligible offsets retirement summary

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	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 (%)
Mersin Wind Farm Project (GS 753)	VERs	Gold Standard	12/07/2021	GS1-1-TR-GS753-12-2014-7213-41668-41713	2014	0	46	42	0	4	3%
Merepah Fire Project – Cape York	ACCUs	ANREU	25/05/2022	3,782,820,640 – 3,782,820,759	2018-19	0	120	0	4	116	97%
Total offsets retired this report and used in this report										120	
Total offsets retired this report and banked for future reports									4		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total				
Australian Carbon Credit Units (ACCUs)		116					97%				
Verified Emissions Reductions (VERs)		4					3%				

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	N/A
2. Other RECs	N/A

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
-	-	-	-	-	-	-	-	-	-
Total LGCs surrendered this report and used in this report							-	-	-

APPENDIX A: ADDITIONAL INFORMATION

At GURNER™, we strive to be a responsible, aspirational lifestyle and design brand. As we create opportunities for people to live their best lives, we carefully consider our potential impact.

Our Environmental and Social Governance (ESG) position illustrates a measurable commitment to a more sustainable real estate industry, in the interest of our loyal customers, our communities and the environment. Our main ESG pillars are:

- Fighting Climate Change
- Conserving Natural Resources
- Social Inclusion and Diversity
- Supporting our Communities
- Our People
- Trusted Partnerships

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

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.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kgCO ₂ 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 & 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)	10,643	0	19%
Residual Electricity	46,763	46,499	0%
Total grid electricity	57,406	46,499	19%
Total Electricity Consumed (grid + non grid)	57,406	46,499	19%
Electricity renewables	10,643	0	
Residual Electricity	46,763	46,499	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		46,499	
Total renewables (grid and non-grid)	18.54%		
Mandatory	18.54%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	46		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO ₂ e)	Scope 3 Emissions (kgCO ₂ e)
VIC	57,406	52,240	5,741
Grid electricity (scope 2 and 3)	57,406	52,240	5,741
VIC	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	57,406	52,240	5,741

Emission Footprint (TCO₂e)	58
<i>Scope 2 Emissions (TCO₂e)</i>	52
<i>Scope 3 Emissions (TCO₂e)</i>	6

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO ₂ e)
N/A	0	0

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

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Water	Yes	No	No	No

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.
5. **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.

The following emissions sources have been excluded as per on the below:

- Office fit-out, work from home, professional services and employee commuting have been excluded as they have been assessed as not relevant according to the relevance test.
- Accommodation has been excluded from the emissions boundary as it did not occur in the 2021 calendar year.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Office fit-out	No	No	No	No	No	No
Work from home	No	No	No	Yes	No	No
Professional services	No	No	No	No	No	No
Employee commuting	No	No	No	No	No	No



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