

PUBLIC DISCLOSURE STATEMENT

EMM CONSULTING PTY LIMITED

ORGANISATION CERTIFICATION FY2021–22

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	EMM Consulting Pty Limited
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 Arrears report
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.
	Elizabeth Webb Chief Executive Officer 20 October 2022



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

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



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,077.68tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	17 October 2022 Heidi Fog Carbon Neutral Pty Ltd Next technical assessment due: October 2025
THIRD PARTY VALIDATION	Type 1 5 October 2022 Ben Tardrew-Munday Tardrew Partners

Contents

1.	Certification summary	3
2.	Carbon neutral information	4
3.	Emissions boundary	6
4.	Emissions reductions	8
5.	Emissions summary	. 10
6.	Carbon offsets	. 11
7. Re	enewable Energy Certificate (REC) Summary	. 13
Арр	endix A: Additional Information	. 14
Арр	endix B: Electricity summary	. 15
Арр	endix C: Inside emissions boundary	. 17
Арр	endix D: Outside emissions boundary	. 18



2. CARBON NEUTRAL INFORMATION

Description of certification

The Climate Active Carbon Neutral certification covers the Australian business operations of EMM Consulting Pty Limited, ABN 28 141 736 558. The operational boundary of the carbon account has been defined based on the operational control approach.

This Public Disclosure Statement represents the reporting period 1 July 2021 to 30 June 2022 (FY2021-22).

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These gasses are expressed in carbon dioxide equivalents (CO₂-e), providing the ability to present greenhouse gas emissions as one unit.

"We are committed to building a legacy that improves our environment and community, leaving it stronger for future generations.
This ethos is fully aligned with our purpose of creating opportunities."

Organisation description

ABN/ACN: ABN - 28 141 736 558, ACN - 141 736 558

Description of the organisation: EMM Consulting Pty Limited (EMM) was established in 2008 and is proud to be a leading employee-owned environmental, planning and advisory consultancy. The company is formed by a diverse range of environmental scientists, engineers, planners and environmental specialists who work across a network of offices in Australia and Canada.

EMM is dedicated to environmental sustainability and is committed to protecting and improving the environment in all areas of our operations. We aim to make a positive contribution by promoting sustainable development and the continued prevention and reduction of adverse environmental impacts. Our team is committed to protecting the environment by conducting our operations in an ecologically sustainable manner and minimising environmental impacts.

EMM is certified to international standard ISO 14001:2015 Environmental Management Systems.



All trading names: EMM Consulting Pty Limited (EMM)

Child companies: EMM has a wholly owned subsidiary company operating in Canada also as EMM Consulting Pty Limited.

We have offices located in: Brisbane, Newcastle, Sydney, Canberra, Melbourne, Adelaide, Perth, Vancouver and Toronto.

EMM has extensive experience successfully delivering often complex, high-profile projects with large teams across a range of geographic, operational and climatic conditions. With a large and diverse resource base of over 250+ people, we apply a unique international delivery approach to projects whereby resources from across our network are placed to support a project based on capability and best for project outcomes.

We employ industry leaders across all levels of staff who have proven track records across multiple sectors



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 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

Cleaning

Electricity

Food, catering and entertainment

ICT services and equipment

Machinery and equipment repair and maintenance

Office equipment (incl hire leasing, repair and maintenance) and office paper

Postage, courier and freight

Clothing

Training and development

Subscriptions and periodicals

Marketing and advertising

Business services

Accounting services

Insurance services

Legal services

Parking

Stationary energy

Fuel

Air travel

Landfill and water

Taxi / rideshare / car hire

Staff commute to and from work

Staff working from home

Non-quantified

All activities have been quantified

Outside emission boundary

Excluded

International offices

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

EMM Consulting is committed to reducing our FY22 carbon footprint by at least 30% by full-time equivalent number of employees (FTEs), evident when our Climate Active FY2029 carbon account is produced and submitted to Climate Active by 31 October 2029.

This translates into:

Reporting Period	FTE Emissions (tCO ₂ -e		Emissions Intensity (tCO ₂ -e/FTE)
FY2021-22	231.67	1,077.68	4.65
FY2028-29 - Target			3.26

Actions we have already implemented into our Business as Usual:

- In November 2021 we started purchasing a portion of our electricity through Powershop for our Sydney, Adelaide and Newcastle offices. Powershop fully offsets the electricity purchased.
- In September 2021, we commenced investing in carbon offsetting by offsetting our estimated FY21
 emissions.
- We purchase 15 trees to be planted by Carbon Neutral for every new project won.

Actions we have commenced implementing into our Business as Usual and to be fully implemented by 31/12/2025:

- Continue to minimise the requirement for air travel. Where possible, flights are purchased as carbon neutral at the time of booking. From this initiative we aim to cut 50% of our air travel emission equating to saving an annual 51.09tCO₂-e based on our FY22 base year.
- Gradually transition all of our purchased electricity for our tenancies (excluding our WA office where
 a 100% renewable product is yet to be available) to a 100% renewable electricity product
 between October 2022 and December 2025. This would have the ability to save an annual
 74.79tCO₂-e or 6.94% of our total carbon footprint based on our FY22 base year.
- Assisting all staff to transition into 20% greater use of non-car modes of transport (or carpooling) in commuting to and from work and for business-related land travel by 2024. The aim is to avoid 50tCO₂-e from our land and sea transport associated emissions or 4.5% of our total carbon footprint based on our FY22 base year.
- Update our Sustainability Policy.
- Prepare our Climate Conscious Procurement Policy by July 2023, to include, but not limited to:
 - o A companywide requirement to site a potential supplier's Sustainability Policy prior to



contract negotiation.

- Providers with Climate Active certified carbon neutral product(s) or service(s) will be allocated a weighted preference.
- Locations for future offices not connected to natural gas and buildings with a low energy base building consumption will be prioritised.
- Only purchasing whitegoods with the highest possible energy rating and never to invest in glass fridges or vending machines due to their energy inefficiencies.
- Instigate a project by February 2023, to investigate our energy consumption after hours to eliminate
 avoidable demand. This will include our IT department who will be given the challenge to
 reducing our out-of-hours IT related kWh usage by 50% by end of 2025.
- Review our requirements for refrigeration with an aim to cut our fridge capacity by 50% by end of 2025.
- Utilise electrical vehicles where possible when car hire.
- An all staff focus on reducing our volume to landfill by diverting, if these cannot be avoided all
 together, resources from landfill to recycling. Our target is zero uncontaminated paper and
 cardboard and zero food going to landfill from 1 June 2023 and at the same time reduce
 contamination rate by 100% of materials going to recycling. From these initiatives we aim to
 save 50% of our landfill volume going to landfill equating to saving an annual 36.03tCO₂-e based
 on our FY22 base year.
- We will uphold our status as a Climate Active carbon neutral certified organisation.
- Our Management Team and Board of Directors will visualise and build commitment, engagement
 and action amongst all colleagues, clients and supply chain to ensure all understand what is
 expected of them and the direction we are taking. Starting with reviewing, endorsing and
 publicising our Sustainability Policy internally and on our website.



5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Winc (Opal: Reflex)	78 reams of office paper
Powershop	56,498.657kWh
Jetstar / Qantas / Virgin Australia	50,170 passenger kilometers flown (listed as a total, as some flights use multiple certified brand carriers)

Organisation emissions summary

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

Emission category	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	58.24
Air transport (km)	102.18
Cleaning and chemicals	6.12
Electricity	159.45
Food	29.21
ICT services and equipment	93.12
Land and sea transport (fuel)	94.75
Land and sea transport (km)	181.31
Machinery and vehicles	12.12
Office equipment & supplies	46.38
Postage, courier and freight	6.33
Products	4.18
Professional services	154.46
Stationary energy	6.85
Waste	72.06
Water	4.49
Working from home	46.43
Total	1,077.68

Uplift factors

N/A

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	0.00
Total footprint to offset (total net emissions from summary table + total uplifts)	1,077.68



6.CARBON OFFSETS

Offsets retirement approach

ln a	arrears	
1.	Total emissions footprint to offset for this report	1,078
2.	Total eligible offsets purchased and retired for this report	1,078
3.	Total eligible offsets banked to use toward next year's report	0

Co-benefits

ID 1546 Renewable Energy Usak Wind Power Plant project Turkey

The co-benefits of the chosen carbon offset project deliver consideration and engagement with the local community and monitoring of wildlife. The table indicates how this project contributes to the United Nation SDGs.

UN Sustainable Development Goals

Goal 3: Good Health and Well-being

Goal 7: Affordable and clean energy

Goal 8: Decent Work and Economic Growth

Goal 13: Climate action











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 (%)
Usak Wind Power Plant, Turkey	VCUs	Verra Registry	14 Oct 2022	8493-25276037-25277114- VCS-VCU-1590-VER-TR-1- 1546-01012015-31122015-0	2015		1,078	0	0	1,078	100%
	Total offsets retired this report and								sed in this report	1,078	
	Total offsets retired this report and banked for future reports								0		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Carbon Units (VCUs)	1,078	100%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

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

1.	Large-scale Generation certificates (LGCs)*	0
2.	Other RECs	0

^{*} 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
			Tota	al LGCs surrendered this	s report and used	in this report	0		



APPENDIX A: ADDITIONAL INFORMATION

N/A



APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-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	Activity Data (kWh)	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	239	0	0%
Jurisdictional renewables (LGCs retired)	8,463	0	4%
Jurisdictional renewables (LRET) (applied to ACT			
grid electricity)	1,933	0	1%
Large Scale Renewable Energy Target (applied to		_	
grid electricity only)	34,288	0	18%
Residual Electricity	149,917	149,162	0%
Total grid electricity	194,839	149,162	23%
Total Electricity Consumed (grid + non grid)	194,839	149,162	23%
Electricity renewables	44,922	0	
Residual Electricity	149,917	149,162	
Exported on-site generated electricity	0	0	
Emissions (kgCO2e)		149,162	

Total renewables (grid and non-grid)	23.06%			
Mandatory	22.93%			
Voluntary	0.12%			
Behind the meter	0.00%			
Residual Electricity Emission Footprint (TCO2e)	149			
Figures may not sum due to rounding. Renewable percentage can be above 100%				



Location Based Approach Summary Location Based Approach	Activity Data (kWh)	Activity Data (kWh) Scope 2 Emissions (kgCO2e)	
ACT	10,395	8,108	728
NSW	124,779	124,779 97,327	
SA	12,927	3,878	905
Vic	9,534	8,676	953
Qld	20,173	16,139	2,421
WA	17,030	11,410	170
Grid electricity (scope 2 and 3)	194,839	145,539	13,912
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
WA	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	194,839	145,539	13,912

Emission Footprint (TCO2e)	159
Scope 2 Emissions (TCO2e)	146
Scope 3 Emissions (TCO2e)	14

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)			
Powershop	56,499	0			
Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another					
Climate Active member through their Product certific	ation.	•			



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 <u>one</u> 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. <u>Data unavailable</u> 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
N/A				



APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an 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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
- 2. <u>Influence</u> 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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
International offices	No	No	No	No	No	No





