



PUBLIC DISCLOSURE STATEMENT

PERSPEKTIV AUSTRALIA

SERVICE CERTIFICATION

FY2021-22


Australian Government
Climate Active
Public Disclosure Statement

Perspektiv
Finding a Better Way



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Perspektiv Australia Pty Ltd
REPORTING PERIOD	Financial year 2 (01 July 2021 – 30 June 2022) 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></p> <p>Patrick Illott Director</p> <p>28.07.23</p>



Australian Government
**Department of Climate Change, Energy,
the Environment and Water**

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Version March 2022.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	82
THE OFFSETS BOUGHT	100% VERs
RENEWABLE ELECTRICITY	-
TECHNICAL ASSESSMENT	No technical assessment required this period. Next technical assessment due: 31.10.2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

This certification covers the Australian business operations provided by Perspektiv Australia Pty Ltd. Perspektiv is a team of qualified, highly experienced and passionate professionals and experts that sell their time to support projects of private companies and government agencies to better plan, design, build, operate and repurpose their own business processes and assets. Since 2021, Perspektiv made a commitment to achieve and maintain carbon-neutrality for its organization and for all consultancy services it provides to its customers. The greenhouse gas footprint assessed includes all Scope 1 and 2 emissions under the company's operational control across Australia. The footprint also includes relevant Scope 3 emissions in the supply chain. Both the footprint assessment and the carbon offsets are conducted and verified under the relevant Climate Active Carbon Neutral standards.

Service description

Perspektiv's sole business offer is a simple, hourly rates-based consultancy service focused at helping customers assess, verify and improve sustainability outcomes on their built environment projects, products and services or within their organisation.

The simple services' carbon impact is reported in the functional unit (or reference unit) of kgCO₂-e per one hour of billable consultancy service [kgCO₂-e/h]. The carbon-neutral certification of the Perspektiv service encompasses all consultancy services delivered within the financial year that are billable to other companies (Full Coverage!). The carbon neutral claim for the service (child certification) is closely associated with the organisational carbon-neutrality (parent certification) and the credential is made available to all clients by default – there is no need for clients to opt-in and pay an extra, it is already included in the standard rate for billable work. The revenue from these billable services forms all the company's reportable sales.

Since the scope of assessment for the simple service aligns with the emissions boundaries defined for the organisational carbon neutral assessment, it is important to note that this only represents a cradle-to-gate approach: The services emissions assessment doesn't track the downstream consequences of the advisory service delivered because the responsibility for decision and funding to adopt any of the company's recommendations remain with the clients. Also, the assessment excludes potential emission impacts resulting from the spend of wages, superannuation contributions, profits and tax generated by the business but paid out to staff, owners and government bodies because decision on use of such funds is outside of the company's control.

“Our business was born out of sustainability ratings and assurance services. The Climate Active carbon neutral certification of our services is essential for our licence to operate as sustainability experts.”

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 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities

Cleaning and Chemicals

Climate Active Carbon Neutral Products and Services

Electricity

Food

Horticulture and Agriculture

ICT services and equipment

Machinery and vehicles

Office equipment & supplies

Postage, courier and freight

Products

Professional Services

Refrigerants

Stationary Energy (gaseous fuels)

Stationary Energy (liquid fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

Non-quantified

N/a

Outside emission boundary

Non-attributable

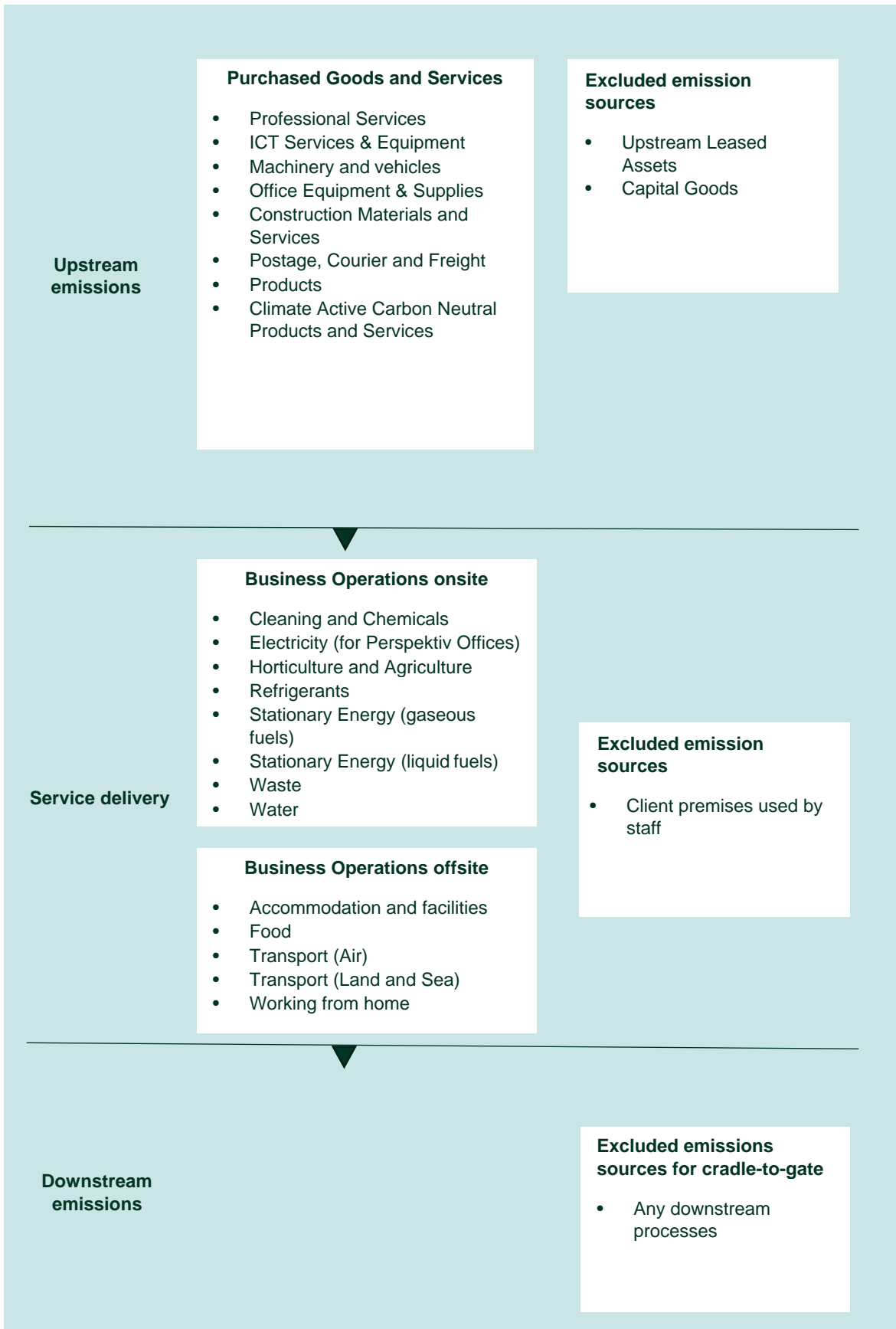
Upstream Leased Assets

Capital Goods

Downstream emissions impacts

Service process diagram

The diagram below represents Perspektiv's cradle-to-gate boundary.



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

One of the most urgent targets has been to achieve carbon-neutrality for the organization and the consultancy services. With these certifications, the initial goal to assess the footprint and take responsibility for the emissions by means of offsetting will be satisfied. The next step is to renew the carbon-neutral certification year on year and embark on a continuous improvement journey that also aligns with the Science-based Targets Initiative and their Net Zero Standard for Organisations. The below targets have been defined to assist with the alignment to SBTi. Due to the fast growth of the company, the GHG reduction targets are indexed with the functional unit and are relative to the hours of billable work delivered (which has regularly doubled year on year since 2017).

Key Performance Indicator	Base Year (FY 2020/21)	Year 2 (FY 2021/22)	Target	Actions	Achieve by
Near Term Scope 1 & 2	0.690 kgCO ₂ -e/h <i>(absolute emission: 10.307 tCO₂-e)</i>	1.242 kgCO ₂ -e/h <i>(absolute emission: 27.785 tCO₂-e)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> Install solar PV for the Fremantle Office (strata solution) Increase Green Power % each year Increase low-carbon private/hired vehicles for business travel 	FY 25/26
Near Term Scope 3	3.853 kgCO ₂ -e/h <i>(absolute emission: 57.557 tCO₂-e)</i>	2.392 kgCO ₂ -e/h <i>(absolute emission: 53.516 tCO₂-e)</i>	50% Reduction (relative to kgCO ₂ -e per billed hour)	<ul style="list-style-type: none"> Enforce carbon management across top 50% by value of all purchased goods and services (engage, monitor and improve) Enforce 100% carbon-neutral air tickets Support all staff to improve their active commute rates each year Reduce waste to landfill 	FY 25/26
Long Term Scope 1&2	0.690 kgCO ₂ -e/h	1.242 kgCO ₂ -e/h	90% Reduction	<ul style="list-style-type: none"> 100% renewable electricity all offices 	FY 30/31

				and electric vehicles	
Long Term Scope 3	3.853 kgCO2-e/h	2.392 kgCO2-e/h	90% Reduction	<ul style="list-style-type: none"> Identify and procure from low-carbon supplier platforms 	FY 35/36

Emissions reduction actions

During FY21-22, we pursued the following actions to reduce our near-term Scope 3 emissions:

- A proportion of our flight tickets purchased were carbon neutral. This helped reduce our flight emissions by 40% compared to FY20-21. Where flights remain unavoidable, we intend to purchase 100% carbon neutral flights in the future.
- Perspektiv maintains a flexible work policy and a commitment to have at least 50% of all staff commute trips done through public or active transport. The company requires all staff to report their actual commutes and business travel on a weekly basis. Whilst our annual per capita staff commute emissions have increased by 12% to 0.73 tCO2-e/FTE in the latest period, our performance remains well below CENSUS data for staff commutes in Perth (42% below 1.26t CO2-e/ average FTE). During the course of this year, to counter the trend of further increases, the company offered to all staff company-funded public transport cards to encourage the use of lower carbon staff commutes and business travels across all our office locations.
- Our waste segregation practices have been optimized in the Perth office. This improved the organization's overall landfill diversion rate from previously 8% to now 48%. We are progressively introducing similar waste management systems to our other offices with the aim to eliminate our landfill waste.

5. EMISSIONS SUMMARY

Emissions over time

This reporting year (Year 2)'s total emissions (81.301 tCO₂-e) have increased compared to our base year (67.864 tCO₂-e), which represents a 20% increase. This was expected as our operations have considerably grown over the last 12 months. Note that this is a child certification to Perspektiv's organization certification for the same reporting period FY21-22, with 100% emissions shared between both certifications.

Emissions since base year		Total tCO ₂ -e
Base year/Year 1:	2020-21	67.864
Year 2:	2021-22	81.301

Significant changes in emissions

Perspektiv's growth in this period resulted in an increase for some emission sources. The below table details significant changes (+/- 5%) compared to the previous year.

Emission source name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Non-residential building construction and interior finishing	4.703	0	The business offices have expanded, with some works required to finish new office interiors in the new Sydney office and the enlarged Fremantle office).
Electricity	24.313	7.694	The business has considerably grown in the past year, higher staff numbers, and increasing the number of offices. As such, more electricity is being used in additional offices, and by new staff.
Medium Car: unknown fuel	7.132	3.622	Staff number significantly increased, resulting in higher kms commute by car this year.
Short economy class flights (>400km, <3,700km)	4.256	7.631	Our travel policy is moving towards 100% of our flights becoming carbon neutral in the future. This reduction is one step towards that direction.
Environmental Accreditation	4.141	6.644	We most likely over-reported previously. This year, data was more detailed, allowing a clearer separation between this entry and other emission sources under professional services.

Use of Climate Active carbon neutral products and services

In this reporting period, Perspektiv used the following carbon-neutral services within the certification boundary, on occasion:

- Air travel tickets – liability covered by Virgin Australia ([Virgin Australia | Climate Active](#)) or Jetstar ([Jetstar | Climate Active](#)) carbon neutral certification for their service.

Some Perspektiv employees have also purchased the following carbon-neutral service:

- Telecommunications (mobile phone plans) – liability covered by Belong carbon neutral certification for their service ([Belong | Climate Active](#))

Certified brand name	Product or Service used
Virgin Australia	Opt-in service
Jetstar	Opt-in service
Belong	Mobile plan

Service emissions summary

Stage	tCO2-e
Upstream emissions: Purchased Goods and Services	32.649
Service Delivery: Business Operations Onsite	26.359
Service Delivery: Business Operations Offsite	22.293
Downstream	Excluded
Services Total Emissions (Cradle-to-Gate)	81.301

No uplift factors adopted.

Emissions intensity per functional unit (including any uplifts required)	3.634 kgCO2-e
Number of functional units to be offset (certified)	22,374 hours
Total emissions to be offset (certified)	0*

*All offsets retired under the organisational certification (parent certification) for same reporting year which has the identical footprint. Both certifications share 100% of the emissions.

6. CARBON OFFSETS

Offsets retirement approach

All offsets retired under the organizational certification (parent certification) for same reporting year which has the identical footprint. Both certifications share 100% of the emissions. Please refer to [Perspektiv - Climate Active](#) for more details.

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)*	N/A
2. Other RECs	N/A

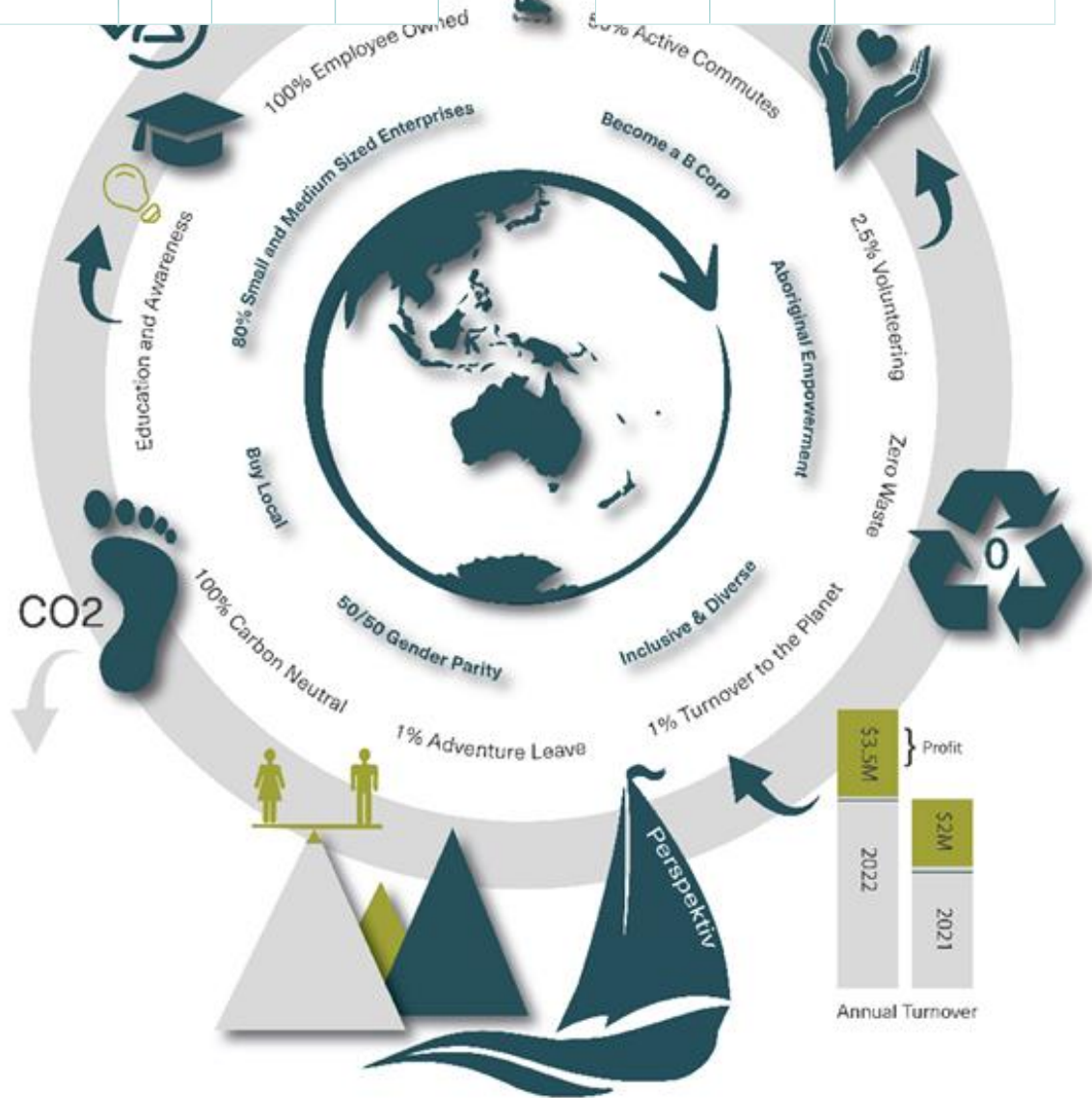
* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

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

APPENDIX A: ADDITIONAL INFORMATION

At **Perspektiv**, Our **Business Plan** is our **Sustainability** Policy;

Owner						
		2021				
		2022				



With it's latest business plan of 2021, Perspektiv have made broad commitments to improve sustainability outcomes on multiple levels. Some of the commitments also include targets that contribute to GHG emissions reductions in the broadest sense. The relevance to the reduction of our organization and services carbon footprint is indicated in the rightmost column below:

Business Plan Commitments	Details	Targeted Completion Date	Relevance for organizational and services quantified GHG emissions reduction
100% Carbon Neutral	Achieve carbon neutrality for our organization.	2022	No
	Provide carbon neutral services for our customers	2022	No
	Achieve carbon neutrality for our people and their households	2025	Yes – Staff Commute Potentially: - for enhanced scope of assessment downstream
Buy Local	Participate in our local economies, by buying local (100%), preferentially using small and medium sized enterprises (80%) and having Aboriginal and social enterprises within our supply chain.	2025	Yes – Professional Services, Office Equipment and Supplies, Food, Construction Materials and Services, Cleaning and Chemicals, Products, Carbon neutral products and services
50% Active Commutes	Support our staff to commute actively for at least 50% of their commutes	2022	Yes – staff commute
Zero Waste	Become a zero waste organization that supports the circular economy	2025	Yes – waste
	Provide zero waste services for our customers	2025	Yes – waste
Education and Awareness	Reach more people with valuable and engaging information about sustainability, diversify and increase our customer base by 200%, have 500 people per month visit our website for sustainability news and insights, have 2000 company followers on social media	2022	Potentially: Downstream (but not measurable)
2.5% Volunteering		2022	Potentially: Downstream
1% Turnover to the planet	Donate 1% Turnover to the planet	2022	Yes - offsets
			Potentially: Downstream

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 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)	9,093	0	19%
Residual Electricity	39,821	39,621	0%
Total grid electricity	48,914	39,621	19%
Total Electricity Consumed (grid + non grid)	48,914	39,621	19%
Electricity renewables	9,093	0	
Residual Electricity	39,821	39,621	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		39,621	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	40		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			
<i>Voluntary includes LGCs retired by the ACT (MWh)</i>	0		

Location Based Approach Summary			
Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	12,923	10,080	905
SA	0	0	0
Vic	4,721	4,296	472
Qld	0	0	0
NT	0	0	0
WA	6,841	4,583	68
Tas	24,430	3,420	489
Grid electricity (scope 2 and 3)	48,914	22,379	1,934
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	48,914	22,379	1,934
Emission Footprint (TCO2e)	24		
<i>Scope 2 Emissions (TCO2e)</i>	22		
<i>Scope 3 Emissions (TCO2e)</i>	2		
Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)	
<i>Enter product name/s here</i>	0	0	
<i>Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.</i>			

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as attributable, 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
List relevant-non-quantified emission sources here	N/A	N/A	N/A	N/A

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

	No actual data	No projected data	Immaterial
No relevant non-attributable emissions sources identified	N/A	N/A	N/A

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

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.

Relevance has been reviewed in particular for the following emissions sources and deemed excludable for the following reasons:

- **Capital Goods:** The business doesn't require significant capital assets to facilitate operations. Typical office an ICT equipment is reported in other categories of the inventory to the extent that they have been acquired during the reporting period. One other of the more tangible capital assets, the Electric Vehicle purchased in December 2020, has its upfront Scope 3 emissions also separately reported in the Machinery and Equipment emissions category. Most of these assets are written off very quickly under the small business asset write-off. As such, there remain next to no capital goods worth reporting.
- **Upstream leased assets:** Construction materials and their emissions impacts embodied in the buildings occupied by Perspektiv are potentially significant but happened in earlier periods and are due to benefit many tenants over several decades, which reduces the size of emissions that might need to be allocated to a specific reporting year. It is typical in our industry to lease office space, and stakeholders are not yet interested in scope 3 emissions of leased assets. Also, occupying existing buildings rather than influencing the design and choice of materials of new buildings is still seen as a better option to minimize Scope 3 carbon emissions, so there is little risk that stakeholders would start putting pressure on this information. Other leased assets by Perspektiv include the rare car hire. Those cars are used so rarely by Perspektiv employees and are otherwise used by so many different customers that the contribution of their upfront embodied

emissions become immaterial to the Perspektiv footprint. Perspektiv does report new materials brought into fitouts, as well as fuel consumed by the hire cars, in other categories.

- Investments: Perspektiv as a company does not hold any sizeable financial investments and as such the influencing capability and the risk exposure also remains low. Perspektiv “invests” into happy employees with good training, good work conditions and good remuneration. Training fees and office equipment / stationary energy is reported elsewhere, and remuneration is excluded as a downstream impact.
- Downstream emissions impacts by clients associated with advice provided by the company: The services emissions assessment doesn’t track the downstream consequences of the advisory service delivered because the responsibility for decision and funding to adopt any of the company’s recommendations remain with the clients.
- Downstream emissions impacts by employees, owners and government bodies resulting from wages, superannuation contributions, profit and tax paid by the company: the assessment excludes these potential emission impacts because decision on use of such funds is outside of the company’s control.

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.

Emission sources tested for relevance	(1) Size	(2)	(3)	(4)	(5)
Upstream Leased Assets	No	No	No	Yes	No
Capital Goods	No	No	No	Yes	No
Client premises used by staff	No	No	No	No	Yes



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