PUBLIC DISCLOSURE STATEMENT

GAIA CONSTRUCTION PTY LTD

ORGANISATION CERTIFICATION
FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Gaia Construction Pty Ltd
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 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.* Jeremy Gates
	Jeremy Gates Director 5/9/2023

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

Version March 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	74 tCO_2-e
OFFSETS USED	100% VCU
RENEWABLE ELECTRICITY	18.8 %
CARBON ACCOUNT	Prepared by: Green Moves Aust Pty Ltd
TECHNICAL ASSESSMENT	N/A

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

This Climate Active Carbon Neutral Small Organisation certification covers the Australian business operations of Gaia Construction Pty Ltd, ABN 61 151 331 001.

This carbon emission inventory has been based on the Climate Active Small Organisation fixed emission boundary using an operational control approach. The built products produced are outside of the scope of this certification which covers the business operations of the company which are based in a shared office located at Suite 1, 6 Riddell Parade, Elsternwick, Victoria 3185.

Organisation description

Gaia Construction Pty Ltd is a small family owned and operated boutique residential building company operating in Bayside Melbourne. Gaia Construction specialise in highly energy efficient renovations and extensions in the residential market and building new highly efficient passive houses.

Gaia Construction are keen to minimise the impact of their business operations and have decided to become Climate Active Certified Carbon Neutral as part of their ongoing efforts to reduce carbon emissions and improve the environment. With the rigorous measurement and verification of emissions data and strict requirements for offsets, they will confident their carbon neutral status is legitimate and credible.

Gaia Construction operate from Suite 1, 6 Riddell Parade, Elsternwick VIC 3185.

Website https://gaiaconstruction.com.au/

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary.

Inside the emissions boundary

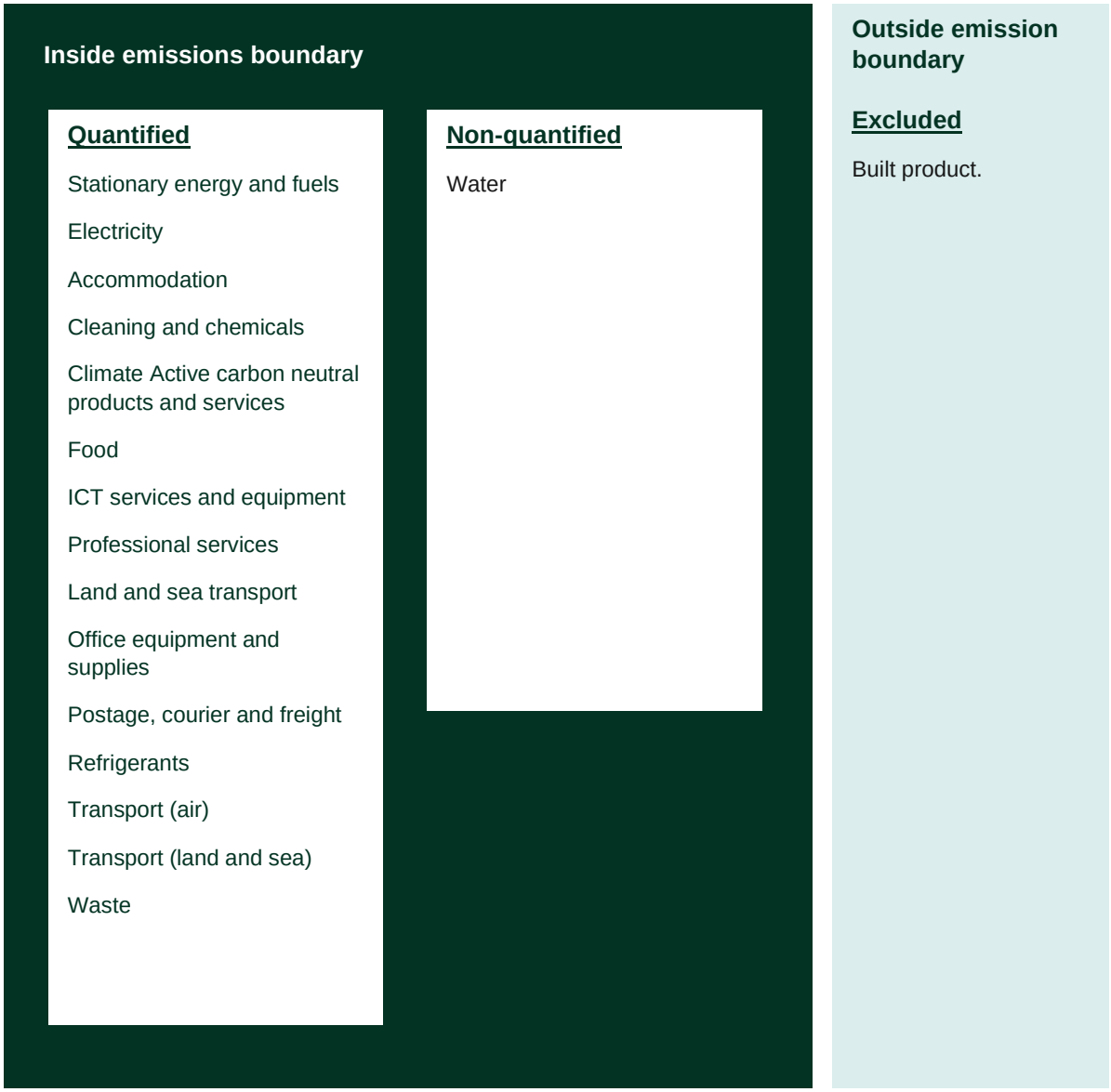
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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
Stationary energy and fuels
Electricity
Accommodation
Cleaning and chemicals
Climate Active carbon neutral products and services
Food
ICT services and equipment
Professional services
Land and sea transport
Office equipment and supplies
Postage, courier and freight
Refrigerants
Transport (air)
Transport (land and sea)
Waste
Non-quantified
Water
Outside emission boundary
Excluded
Built product.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Gaia Construction commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 10% by 2025, and 15% by 2030 from our FY 2020 baseline.

As Gaia Construction is a growing business, measuring emissions reduction from a base year when circumstances change annually, does not provide a true reflection of reductions achieved. Therefore, going forward, we will measure our emissions against a key performance indicator (KPI) of emissions / full time employee (FTE) baselined on our FY 2020 base year.

Our emissions / FTE for base year FY 2021 was 8.96 t-CO2e / FTE

Our emissions / FTE for FY 2022 is 7.35 t-CO2e / FTE – equivalent to an 18 % reduction on base year.

Our emissions / FTE for FY 2023 is 6.73 t-CO2e / FTE

Due Date	Emission Source	Emission reduction measure	Scope	Status	Estimated Reduction t CO2-e pa
30 June 2024	All	Establish company policies to preference highly efficient and carbon neutral products where possible	All	In progress	n/a
30 June 2024	Paper	Reduce printing and purchase carbon neutral paper	3	In progress	0.0282
30 June 2025	All	Update company policies to preference carbon neutral products where possible	All	Planned	n/a
Ongoing	Energy	Continue to advocate for shared office provider to purchase 100% renewable energy	2 & 3	In progress	n/a
2027	Fuel	Investigate opportunities to transition to electric vehicle for business use	3	Planned	n/a

Emissions reduction actions

Emission reduction actions taken to date are noted below.

Year Done	Emission Source	Emission reduction measure	Scope	Status	Reduction t CO2-e pa
FY 2023	Air Travel	Any necessary flights are carbon offset	3	Done	1.320
FY 2022	All	Set emission reduction target	All	Complete	n/a
FY 2022	Fuel	Plug in hybrid vehicle purchased in 2016 used for business travel to minimize fuel	3	Complete	n/a
FY 2020	Waste	Construction waste is 75% recycled	2	Complete	88.29
FY 2020	Training	All staff are trained in energy efficient building techniques	n/a	Complete	n/a

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year/Year 1:	2020-2021	53.315	55.981
Year 2:	2021-2022	69.970	73.468
Year 3:	2022-2023	70.079	73.580

Significant changes in emissions

Emission source name	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
Construction waste	7.008	7.924	Increase in business resulting in construction waste increase, and emission factor increase.
Working from home	-0.195	0.000	No longer working from home (all staff back in the office this period)

Use of Climate Active carbon neutral products, services, buildings or precincts

None

Emissions summary

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

Emission category	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.73
Cleaning and Chemicals	0.00
Construction Materials and Services	1.54
Electricity	2.09
Food	0.58
ICT services and equipment	5.07
Machinery and vehicles	6.85
Office equipment & supplies	0.94
Postage, courier and freight	0.00
Products	0.83
Professional Services	26.17
Refrigerants	0.00
Stationary Energy (gaseous fuels)	0.18
Transport (Land and Sea)	16.91
Waste	8.18
Total	**70.08**

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot 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
Mandatory 5% uplift for small organisations	3.50
Total of all uplift factors	3.50
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**73.58**

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 74 t CO_2-e. The total number of eligible offsets used in this report is 74. Of the total eligible offsets used, none were previously banked and none were newly purchased and retired. None are remaining and have been banked for future use.

Co-benefits

We have chosen the AA rated and independently audited Rimba Raya Biodiversity Reserve Project. The Rimba Raya Biodiversity Reserve Project is protecting 65,000 hectares of tropical peat swamp forest, which is home to a rich array of species including the endangered orangutan and is culturally connected to the local community. Indonesia is one of the world's largest producers of palm oil, and there has been continued pressure to increase this production which puts forests like that of Rimba Raya under threat of destruction.

The project's vision is to develop a project that harnesses the global carbon market in order to successfully compete with commercial agricultural interests and provide social and environmental benefits that would otherwise be difficult to attain. In addition to conserving biodiversity and a precious forest ecosystem, the project is designed with community and social co-benefits at its core.

The project is helping increase access to clean drinking water, create more equal job opportunities, healthcare clinics, education programs and materials, creation of community centers and the provision of renewable energy. The local community has been integral to the planning and development of the project since its inception.

The project is also protecting the integrity of the adjacent world-renowned Tanjung Puting National Park, by creating a physical buffer zone across the ~90km eastern border of the park. The carbon stocks and biodiversity of the forest are protected by a comprehensive monitoring system, fire and logging patrols, and ongoing ecological surveys.

The Rimba Raya project has verified contributions to all 17 United Nations Sustainable Development Goals.

Eligible offsets retirement summary

Offsets retired 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 retired (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 (%)**
Rimba Raya Biodiversity Reserve Project	VCU	Verra	5/9/2023	7828-431376033-431376106-VCU-016-MER-ID-14-674-01072014-31122014-1	2014		74	0	0	74	100%
									Total eligible offsets retired and used for this report	74	
									Total eligible offsets retired this report and banked for use in future reports	0	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	74	100%

https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=214486

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RETIRED UNITS

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/07/2014	31/12/2014	7828-431376033-431376106-VCU-016-MER-ID-14-674-01072014-31122014-1	74	VCU	674	Rimba Raya Biodiversity Reserve Project	Agriculture Forestry and Other Land Use	CCB-Gold		Central Kalimantan	Indonesia (ID)	Carbon Neutral Pty Ltd	Retirement for Person or Organization	Gaia Construction Pty Ltd	Retired on behalf of Gaia Construction Pty Ltd for its Climate Active Carbon Neutral Organisation re-certification for FY 2023.	05/09/2023

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7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

N/A.

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	506	0	19%
Residual Electricity	2,187	2,088	0%
Total renewable electricity (grid + non grid)	**506**	**0**	**19%**
Total grid electricity	**2,693**	**2,088**	**19%**

Total electricity (grid + non grid)	**2,693**	**2,088**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**2,187**	**2,088**	
Scope 2	1,931	1,844	
Scope 3 (includes T&D emissions from consumption under operational control)	256	244	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.80%**
Mandatory	**18.80%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO2-e)	**1.84**
Residual scope 3 emissions (t CO2-e)	**0.24**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**1.84**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**0.24**
Total emissions liability (t CO2-e)	**2.09**
Figures may not sum due to rounding. Renewable percentage can be above 100%	

Location Based Approach Summary

Location Based Approach	**Activity Data (kWh) total**	**Under operational control**			**Not under operational control**	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions (kg CO2-e)**	**Scope 3 Emissions (kg CO2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO2-e)**
VIC	2,693	2,693	2,289	189	0	0
Grid electricity (scope 2 and 3)	**2,693**	**2,693**	**2,289**	**189**	**0**	**0**
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**2,693**					

Residual scope 2 emissions (t CO2-e)	**2.29**
Residual scope 3 emissions (t CO2-e)	**0.19**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**2.29**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	**0.19**
Total emissions liability (t CO2-e)	**2.48**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO2-e)
Enter name or address of Climate Active certified building/precinct	0	0
Enter name or address of Climate Active certified building/precinct	0	0
Enter name or address of Climate Active certified building/precinct	0	0
Enter name or address of Climate Active certified building/precinct	0	0

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO2-e)
Enter name of Climate Active Carbon Neutral electricity product	0	0
Enter name of Climate Active Carbon Neutral electricity product	0	0
Enter name of Climate Active Carbon Neutral electricity product	0	0
Enter name of Climate Active Carbon Neutral electricity product	0	0

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market based method is outlined as such in the market based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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	Justification reason
Water	Immaterial

Data management plan for non-quantified sources

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

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

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

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.

Excluded emissions sources summary

1.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Built product	N	N	N	N	N	**Size:** e.g., The emissions source is likely to be between X and Y t-CO_2-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (Z t-CO_2-e). **Influence:** e.g., We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business. **Risk:** e.g., There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** e.g., Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** e.g., We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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