



PUBLIC DISCLOSURE STATEMENT

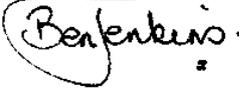
GPP AUDIT PTY LTD

ORGANISATION CERTIFICATION

FY2021-22

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	GPP Audit Pty Ltd
REPORTING PERIOD	1 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>Name of signatory: Benjamin Jenkins Position of signatory: Managing Director Date: 12 December 2023</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	10 tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date: 06 March 2023 Name: Josh Prado Organisation: Pangolin Associates Next technical assessment due: 2026
THIRD PARTY VALIDATION	Type 1 Date: 13 February 2023 Name: Stephen Clarke Organisation: Johnsons MME

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers the Australian business operations of GPP Audit Pty Ltd, ABN: 37 602 950 167

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 locations and facilities:

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).

"Climate Active allows us to play a small role in the transition to a low carbon future."

Organisation description

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers the Australian business operations of GPP Audit Pty Ltd, ABN: 37 602 950 167.

GPP Audit Pty Limited is a specialist audit only firm based in Bathurst, in the Central West of NSW. We are a sole practitioner firm providing audit services to not-for-profit entities and self-managed superannuation funds as well as verifications and audits under Climate Active. Our clients are based not only in the Central West of NSW, but throughout NSW and Australia.

GPP audit has one location, 3 Kurumben Place, West Bathurst 2795 NSW

3. EMISSIONS BOUNDARY

Inside the emissions boundary

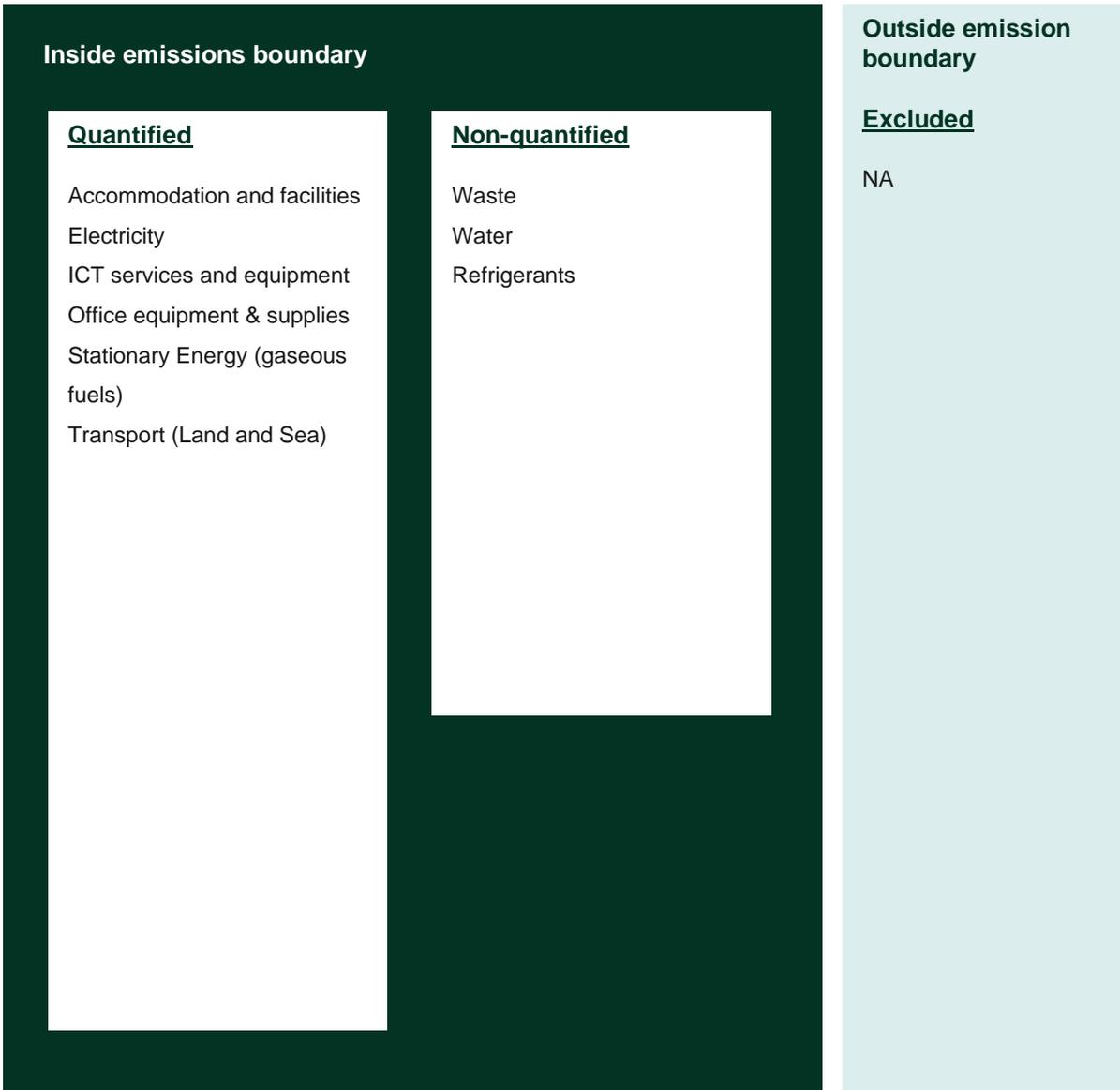
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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.



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

GPP Audit will undertake several key steps to reduce our emissions in the next 5 years.

1. GPP Audit will switch to carbon neutral suppliers for both gas and electricity in FY23. This will reduce our emissions across scopes 1,2 and 3 by approximately 6 tCO₂e, 63% compared to FY22.
2. GPP Audit will be moving clients to new software systems will be reduce the need for road and air travel in the coming years. This will reduce our emissions across scopes 1 and 2 by approximately 3 tCO₂e, 30% based on FY22.

5. EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

This assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are carbon neutral.

Organisation emissions summary

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

Emission category	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	0.14
Electricity	4.70
ICT services and equipment	0.59
Office equipment & supplies	0.15
Stationary Energy (gaseous fuels)	1.64
Transport (Land and Sea)	2.73
Total	9.95

Uplift factors

NA

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total emissions footprint to offset for this report	10
2. Total eligible offsets purchased and retired for this report	10
3. Total eligible offsets banked to use toward next year's report	0

Co-benefits

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 CO₂ emissions reductions across the 30 year project lifetime, depending on the number and size of Project Activity Instances (PAIs) added to the project.

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 (%)
NIHT Topaiyo REDD +, Papua New Guinea	VCU	Verra	22/12/22	8799-46535800-46535808-VCS-VCU-466-VER-PG-14-2293-01062017-31122019-0	2019		10	0	0	10	100%
NIHT Topaiyo REDD +, Papua New Guinea	VCU	Verra	01/03/2023	8799-46536933-46536933-VCS-VCU-466-VER-PG-14-2293-01062017-31122019-0	2019		1	0	0	1	10%
Total offsets retired this report and used in this report										10	
Total offsets retired this report and banked for future reports									10		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total				
Verified Carbon Units (VCUs)		10					100%				

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

NA

APPENDIX A: ADDITIONAL INFORMATION

NA

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)	1,028	0	19%
Residual Electricity	4,502	4,479	0%
Total grid electricity	5,530	4,479	19%
Total Electricity Consumed (grid + non grid)	5,530	4,479	19%
Electricity renewables	1,028	0	
Residual Electricity	4,502	4,479	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		4,479	
Total renewables (grid and non-grid)			18.59%
Mandatory			18.59%
Voluntary			0.00%
Behind the meter			0.00%
Residual Electricity Emission Footprint (TCO₂e)		4	
<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 (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	5,530	4,313	387
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	5,530	4,313	387
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	5,530	4,313	387

Emission Footprint (TCO2e)	5
<i>Scope 2 Emissions (TCO2e)</i>	4
<i>Scope 3 Emissions (TCO2e)</i>	0

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
NA	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
Waste	Yes	No	No	No
Refrigerant	Yes	Yes	No	No
Water	Yes	No	No	No

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**.

There are no sources that have been excluded from this inventory.

	No actual data	No projected data	Immaterial
NA			

APPENDIX D: OUTSIDE EMISSIONS 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 other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
N/A						



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