



PUBLIC DISCLOSURE STATEMENT

LOSEE CONSULTING PTY LTD

ORGANISATION CERTIFICATION

FY2022-23

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Losee Consulting Pty Ltd
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023
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>Scott Losee Director 30 November 2023 (updated 29 April 2024)</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	37 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Losee Consulting
TECHNICAL ASSESSMENT	N/A – small organisation pathway

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of LOSEE CONSULTING PTY LRD (Losee Consulting), ABN 46 612 910 335.

This Public Disclosure Statement includes information for FY2022-2023 reporting period.

Organisation description

Formed in 2013 by Scott Losee, Losee Consulting (ABN 46 612 910 335) is a team of sustainability specialists who work alongside governments, engineers, scientists, architects, business leaders, and consultation professionals. We help Australia's largest infrastructure organisations and projects discover, develop, and evaluate innovations that deal with climate change and promote sustainability.

We help clients tackle sustainability, climate change and environmental challenges through thoughtful analysis, practical advice, and outstanding deliverables.

Organisational boundary approach taken: Operational control.

Our office is located at Level 3, 87 Wickham Terrace Spring Hill, Queensland 4000.

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 details are available at Appendix D.

Inside emissions boundary

Quantified

- Accommodation
- Carbon neutral products and services
- Cleaning and Chemicals
- Electricity
- Food
- ICT Services and Equipment
- Office Equipment and Supplies
- Postage, courier and freight
- Products
- Professional services
- Stationary energy
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Work from home

Non-quantified

Nil

Outside emission boundary

Excluded

Nil

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Losee Consulting commits to developing a detailed emissions reduction strategy over the next year. This recognises that the business has recently moved into its own leased premises on 4 August 2023 and this will affect the emissions profile.

It is anticipated that this strategy will include consideration of the following opportunities:

- Encouraging staff to commute by cycling and walking more (Currently, our commuting statistics show an increase in the use of public transportation).
- Implementing improved waste management including increasing current recycling options and source separation of waste.
- Minimising energy and water consumption through sustainable behaviours such as turning off lights and equipment when not in use.

Emissions reduction strategy

- Losee Consulting commits to reduce emissions intensity per FTE by a minimum of 20% by 2030 from a FY 2020-21 base year.
- The businesses' current emissions intensity during this reporting period was 5.24 tCO₂-e/FTE (with 7.02 FTEs) compared to 5.09 tCO₂-e/FTE in 2020-21 (4.60 FTEs). Emissions intensity must therefore be no greater than 4.07 tCO₂-e/FTE by 2030.
- Should absolute emissions rise during a reporting period, it is likely the result of organic growth which results in the increased usage of electricity, transportation and professional services.

Emissions reduction actions

- Work with the leaseholders of our office to consider a fraction of electricity to be provided by Green Power
- Increase proportion of commuting trips made by public transport or active travel (noting that commuting by private motor vehicle is already uncommon within the team)
- Move patterns of work to a norm which includes some days each week working from home, avoiding commuting emissions.

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	2020–21	N/A	23.44
Year 2:	2021–22	25.91	27.21
Year 3:	2022–23	35.04	36.79

Significant changes in emissions

No significant changes in emissions to disclose.

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

One carbon neutral service was purchased in the 2022-23 financial year.

Certified brand	Service
Qantas	Flights (Melbourne to Brisbane)

Emissions summary

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

Emission category	Scope 1 emissions (t CO ₂ -e)	Scope 2 emissions (t CO ₂ -e)	Scope 3 emissions (t CO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	0.68	0.68
Cleaning and chemicals	0.00	0.00	0.15	0.15
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	9.88	2.03	11.91
Food	0.00	0.00	0.65	0.65
ICT services and equipment	0.00	0.00	2.96	2.96
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	3.41	3.41
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.45	0.45
Professional services	0.00	0.00	7.18	7.18
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	2.27	2.27
Transport (land and sea)	0.00	0.00	1.79	1.79
Waste	0.00	0.00	1.98	1.98
Water	0.00	0.00	0.14	0.14
Working from home	0.00	0.00	1.47	1.47
Total	0.00	9.88	25.16	35.04

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	1.75
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	36.79

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	37	100%

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 (%)
DARICA-1 99 MW Hydro Power Plant Project, Turkey	VCU	Verra	28/11/2022	12780-434821059-434821098-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0	2014	-	40	13	0	27	80%
DARICA-1 99 MW Hydro Power Plant Project, Turkey	VCU	Verra	27/11/2023	12780-434821099-434821158-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0	2014	-	60	0	50	10	20%
Total eligible offsets retired and used for this report										37	
Total eligible offsets retired this report and banked for use in future reports									50		

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 location-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 certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	2,566	0	19%
Residual electricity	10,966	9,979	0%
Total renewable electricity (grid + non grid)	2,566	0	19%
Total grid electricity	13,532	9,979	19%
Total electricity (grid + non grid)	13,532	9,979	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	10,966	9,979	
Scope 2	9,761	8,883	
Scope 3 (includes T&D emissions from consumption under operational control)	1,205	1,097	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.96%
Mandatory	18.96%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	8.88
Residual scope 3 emissions (t CO2-e)	1.10
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	8.88
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1.10
Total emissions liability (t CO2-e)	9.98

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 CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
QLD		13,532	13,532	9,879	2,030	0	0
Grid electricity (scope 2 and 3)		13,532	13,532	9,879	2,030	0	0
QLD		0	0	0	0		
Non-grid electricity (behind the meter)		0	0	0	0		
Total electricity (grid + non grid)		13,532					

Residual scope 2 emissions (t CO ₂ -e)	9.88
Residual scope 3 emissions (t CO ₂ -e)	2.03
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	9.88
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	2.03
Total emissions liability	11.91

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 CO ₂ -e)
N/A	0	0
<i>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.</i>		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
<i>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.</i>		

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.

N/A - there were no relevant (non-quantified) emissions in the inventory.

Data management plan for non-quantified sources

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

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.

N/A – no emission sources were assessed as not relevant in this reporting period.



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