



# **PUBLIC DISCLOSURE STATEMENT**

**GPP AUDIT PTY LTD**

**SERVICE CERTIFICATION**

**FY2022–23**


Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	GPP Audit Pty Ltd
REPORTING PERIOD	1 July 2022 – 30 June 2023 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>Benjamin Jenkins Director 16 July 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	11 tCO <sub>2</sub> -e
THE OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Date: 06 March 2023 Name: Josh Prado Next technical assessment due: 2026

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the accounting and audit services provided by GPP Audit Pty Ltd, ABN: 37 602 950 167

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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

### Service description

- The functional unit is, revenue (\$AUD) /tCO<sub>2</sub>-e.
- Full coverage with 100% organization overlap
- Cradle to grave

## 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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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

Climate Active carbon neutral products and services

Electricity

ICT services and equipment

Office equipment & supplies

Professional Services

Postage, courier and freight

Transport (Land and Sea)

### Non-quantified

Water

Waste

Refrigerants

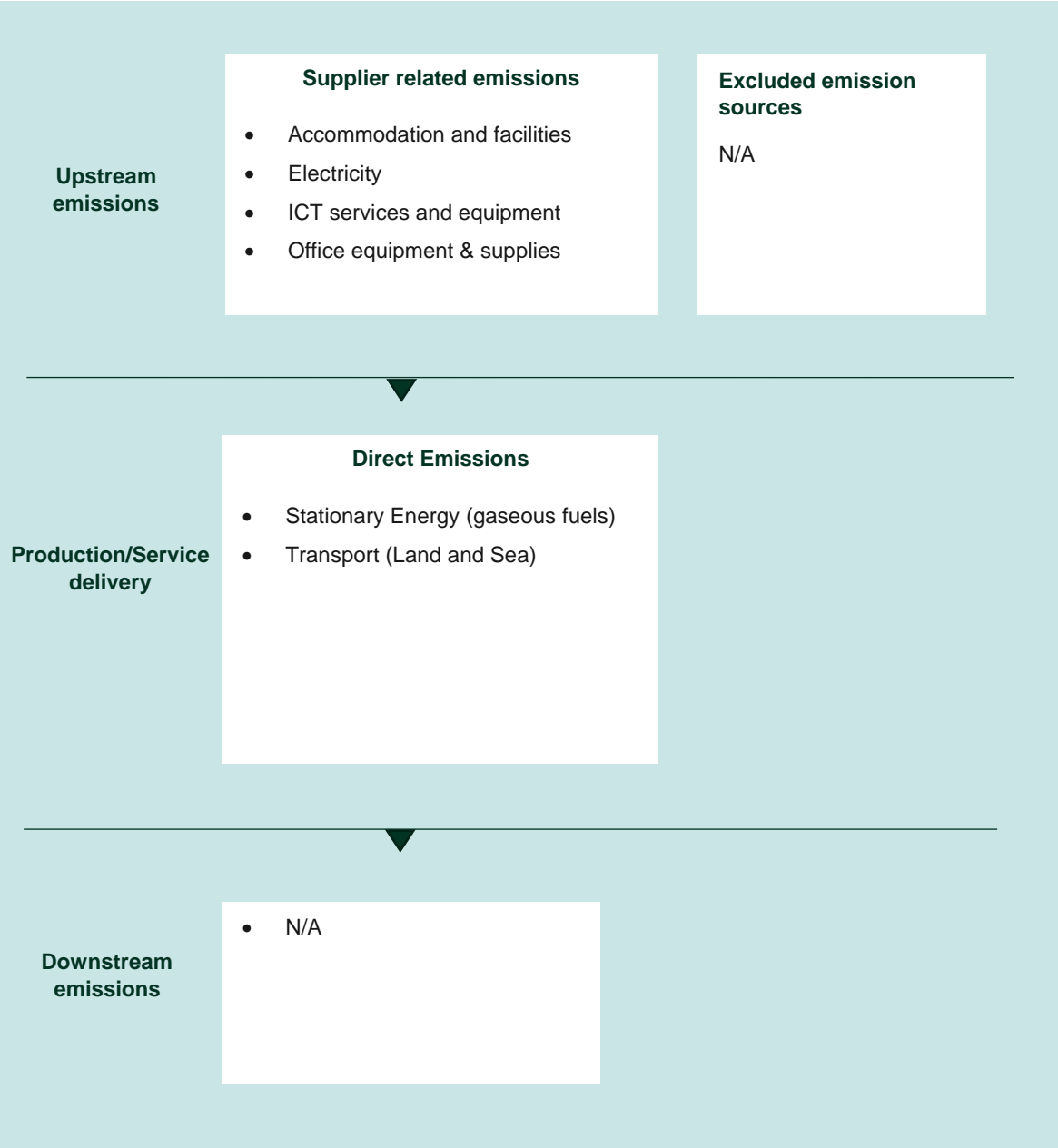
## Outside emission boundary

### Non-attributable

N/A

# Service process diagram

This is a cradle-to-grave boundary.



## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

GPP Audit will undertake several key steps to reduce our emissions by 60% by FY2027 from an FY2022 base year.

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 tCO<sub>2</sub>-e, 63% compared to FY22.
2. GPP Audit will be moving clients to new software systems which will 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 tCO<sub>2</sub>-e, 30% based on FY22.

### Emissions reduction actions

GPP Audit has been unable to implement the planned initiatives in FY2023 and will progress these during FY2024.



## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year:	2021–22	9.95	0.0468 kg CO <sub>2</sub> -e
Year 1:	2022–23	10.45*	0.0472 kg CO <sub>2</sub> -e

\* Includes uplift. Please refer to Organisation PDS

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Petrol / Gasoline post-2004 (GJ)	2.731	4.121	Additional travel to clients post COVID

### Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Pangolin Associates	Consulting Services

### Emissions summary

Stage / Attributable Process / Source	tCO <sub>2</sub> -e
Upstream	5.13
Direct Emissions	4.82
Downstream	0.00

Emissions intensity per functional unit	0.0472 kg CO <sub>2</sub> -e
Number of functional units to be offset	221,280
Total emissions to be offset	10.45 tCO <sub>2</sub> -e

## 6. CARBON OFFSETS

### **Eligible offsets retirement summary**

100% of GPP Audit Pty Ltd emissions relevant to the Service have been captured within the organisational boundaries. Please refer to GPP Audit Pty Ltd FY2023 Organisation PDS for evidence of the offset retirement: <https://www.climateactive.org.au/>

## 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 CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	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)	1,077	0	19%
Residual Electricity	4,651	4,442	0%
<b>Total renewable electricity (grid + non grid)</b>	1,077	0	19%
<b>Total grid electricity</b>	5,728	4,442	19%
<b>Total electricity (grid + non grid)</b>	5,728	4,442	19%
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	4,651	4,442	
Scope 2	4,107	3,923	
Scope 3 (includes T&D emissions from consumption under operational control)	544	519	
<b>Residual electricity consumption not under operational control</b>	0	0	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>18.80%</b>
<b>Mandatory</b>	<b>18.80%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>3.92</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.52</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>3.92</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.52</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>4.44</b>
<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) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	5,728	5,728	4,181	344	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>5,728</b>	<b>5,728</b>	<b>4,181</b>	<b>344</b>	<b>0</b>	<b>0</b>
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>5,728</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	4.18
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.34
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	4.18
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.34
<b>Total emissions liability</b>	<b>4.53</b>

### 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 <sub>2</sub> -e)
N/A	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 CO <sub>2</sub> -e)
N/A	0	0

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources 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	Justification reason
Water	Cost effective. Uplift applied
Waste	Cost effective. Uplift applied
Refrigerants	Cost effective. Uplift applied

#### Excluded emission sources

N/A

#### 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 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 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.

# Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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