PUBLIC DISCLOSURE STATEMENT

MACKENZIE MARINE & TOWAGE PTY LTD

ORGANISATION CERTIFICATION

FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Mackenzie Marine & Towage Pty Ltd
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 In-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.* *Signature here* Eyal Vitkin General Manager 01/08/2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1578 tCO_2-e
OFFSETS USED	48.85% ACCUs 51.15% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: RSM Australia
TECHNICAL ASSESSMENT	30/03/2023 Tim Pittaway RSM Australia Next technical assessment due: 30/03/2026
THIRD PARTY VALIDATION	Type 1 06/05/2022 Katherine Simmons Krea Consulting

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

Mackenzie Marine Towage Pty Ltd trading under ABN 35 128 970 196 certifies as an Organisation for their Australian business operations. This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 (based on Financial Year 2023 actual data).

Organisation description

Mackenzie Marine Towage Pty Ltd (ABN 35 128 970 196) is a family-owned company providing harbour towage and pilot boat services in Esperance and Bunbury, WA. Mackenzie Marine Towage (MMT) has been committed to and been involved in the growth of the port, with investments in tugs, crews, and equipment to service the changing needs of the port and community.

MMT recognises the necessity to balance the needs of the environment, economy, and society; ensuring existing organisational developments do not compromise the ability of future generations to meet their own needs. MMT utilises a triple bottom line approach to measure its financial and economic performance, level of social responsibility and ability to mitigate environmental impacts from tug operations.

"MMT recognises the necessity to balance the needs of the environment, economy and society, ensuring existing organisational developments do not compromise the ability of future generations to meet their own needs. Getting Climate Active Certified will ensure this balance is met."

3. EMISSIONS BOUNDARY

This is a medium organisation certification.

Inside the emissions boundary

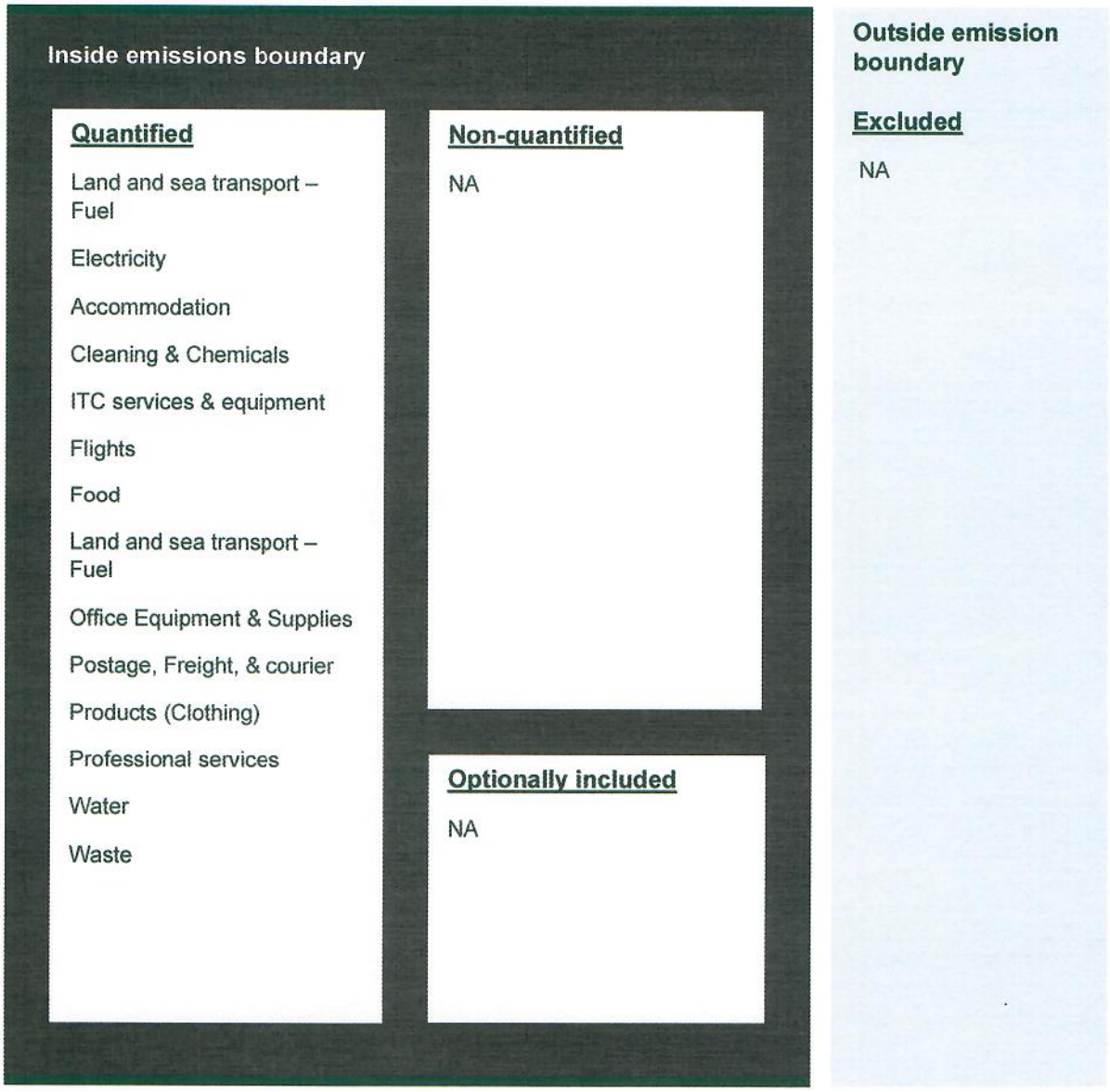
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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
Land and sea transport – Fuel
Electricity
Accommodation
Cleaning & Chemicals
ITC services & equipment
Flights
Food
Land and sea transport – Fuel
Office Equipment & Supplies
Postage, Freight, & courier
Products (Clothing)
Professional services
Water
Waste
Non-quantified
NA
Optionally included
NA
Outside emission boundary
Excluded
NA

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

MMT will review achievement of the current strategies annually. **A more detailed strategy with expected timeframes and targets will be developed over the next 2 years.**

MMT have made a commitment to be carbon neutral through in setting by 2050 through a range of activities including behavior changes, alternative products, sustainable procurement, adopting new technologies and changing business operations model. Emissions that are not avoidable due to no alternatives or cannot be reduced entirely will be offset with the use of carbon offsets.

One of the primary emissions comes from the use of fuel for vehicles and vessels. As much of this cannot be avoided, and no viable alternative on the market these emissions will be managed through efficiency. Maintaining vehicles and vessels will ensure fuel to km or nautical mile will be maximised. When viable alternative fuels are on the market specifically for the use in vessels MMT will look at adoption.

For the procurement of additional vessels these will be purchased in line with International Maritime Organization Standards, which outline minimum standards for efficiency. In procuring vessels which are compliant with these standards will ensure MMT are purchasing best technology available to create efficiency and ensuring where possible vessels are able to adopt new low emission fuels which may be available in the future.

Energy is our second largest emission source. MMT will initially focus on efficiency on sites and on the vessels through the adoption of LED and low energy devices and behavior changes. This will include education on energy for staff as part of the environmental plan and training to reduce our energy consumption. MMT are also looking at green energy providers where we will be able to procure renewable energy sources to reduce our emissions and drive renewable energy up take in Australia.

Waste is another high emission source for MMT. Although some of the waste is not avoidable at this stage, MMT are implementing training for staff in attempts to reduce waste, especially single use plastic waste. We encourage staff to use reusable water bottles, food storage and coffee cups. We will also re-educate staff on appropriate waste separation to reduce contamination of our waste.

As another majority of MMT's emissions are scope 3, we will look for more sustainable procurement options, including purchasing from Climate Active Carbon neutral companies, goods and services, as well as looking at low emissions products and services. As we develop this, we aim to work with our preferred supplier list on encouraging them to adopt low emission or carbon neutral business activities.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year:	2020-21	2407	2407
Year 1:	2022-23	1578	1578

Significant changes in emissions

Emission source name	Previous year (Base Year) emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
Diesel oil post-2004	2100.17	1345.03	Operations at Moore Street office, Bunbury office, Bunbury workshop and Bunbury Tug have closed, thus resulting in reduced fuel use.

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

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

This table shows the differences between the base year emissions and the actual emissions recorded.

Emission category	Base year emissions (tCO_2-e)	Sum of scope 1 (tCO_2-e)	Sum of scope 2 (tCO_2-e)	Sum of scope 3 (tCO_2-e)	Sum of total emissions (t CO_2-e)
Accommodation and facilities	7.28	0.00	0.00	6.52	6.52
Cleaning and Chemicals	6.49	0.00	0.00	5.70	5.70
Electricity	146.09	0.00	68.62	5.38	74.01
Food	12.33	0.00	0.00	10.04	10.04
ICT services and equipment	5.14	0.00	0.00	3.08	3.08
Machinery and vehicles	0.00	0.00	0.00	0.00	0.00
Office equipment & supplies	3.42	0.00	0.00	1.55	1.55
Postage, courier and freight	9.71	0.00	0.00	12.03	12.03
Products	2.54	0.00	0.00	0.92	0.92
Professional Services	15.26	0.00	0.00	24.12	24.12
Transport (Air)	7.54	0.00	0.00	19.96	19.96
Transport (Land and Sea)	2151.24	1097.57	0.00	278.89	1376.46
Waste	39.51	0.00	0.00	42.94	42.94
Water	0.36	0.00	0.00	0.22	0.22
Total emissions	**2406.91**	**1097.57**	**68.62**	**411.37**	**1577.56**
Difference between base year and actual emissions	Base year minus actual = 829 tCO_2-e				

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 1577.56 t CO_2-e. The total number of eligible offsets used in this report is 1578. Of the total eligible offsets used, 0 were previously banked and 2407 were newly purchased and retired. Of that, 829 are remaining and have been banked for future use.

Co-benefits

Project 1-Improved Cook Stove Project 2, Nkhata Bay District, Malawi

The project involves dissemination of the Changu Changu Moto high efficiency biomass cook stoves to approximately 22,000 households in Nkhata Bay District, Malawi. The Changu Changu Moto is a low cost, high efficiency biomass fired cook stove developed through extensive trials with the local communities and is specifically designed for local Malawian conditions. Emission reductions are achieved through improving household energy efficiency and thus reducing the consumption of non-renewable woody biomass. RIPPLE has so far replaced about 40,000 traditional three-stone cooking fires with fuel efficient cook stoves and the project therefore benefits approximately 200,000 people. Significant additional benefits arise from the project since the traditional three-stone fires:

- Consume a huge amount of wood resulting in major deforestation. It also takes a lot of time to collect all this wood. This time can be spent on education and other activities.
- Produce lots of smoke and so cause health problems such and lung cancer and child pneumonia. This mostly affects women and children.
- Are unsafe for children.

Project 2-Piccaninny Plains Carbon Abatement ERF Project

This project focuses on fire management at Piccaninny Plains which involves prescribed burning in the early dry season over a 170,000 ha area. Prescribed burning operations are intended to break-up country, creating a patchwork of fuel loads of different ages. The fire management activities limits the spread of any wildfires later in the year and, importantly, ensures that the landscape contains patches of vegetation that is old growth (which many animals need for food and shelter). Fire is also used on Piccaninny Plains to control and reduce weed infestations.

Co-benefits

Project 3- Darajat Unit III Geothermal Project

Located on the volcanic island of Java, 150km from Jakarta, this project avoids greenhouse gas emissions associated with electricity generation from fossil fuels by tapping into Indonesia's vast geothermal resources to generate electricity for the JAMALI grid. Recognised as one of the most efficient geothermal plants in the world, Darajat Unit III is helping to displace coal and oil in Indonesia's electricity infrastructure and supporting the Nation's transition to renewable energy.

Sitting within an area known for its biodiversity, Darajat Unit III has helped improve infrastructure in the region, and supports the local community through job creation and investment in schools, helping to address high illiteracy rates in the area.

Key co-benefits include:

- Reduces greenhouse gas emissions and air pollutants by displacing energy from fossil fuel plants.
- Supports Indonesia's transition to renewables.
- Taps into natural resources to supply clean, renewable energy to the JAMALI grid.
- Supports the local community through improved education and job opportunities.

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_2e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Improved Cook Stove Project 2, Malawi	CERs	CDM	10/02/2023	MW51800772209935 to MW51808832209935 United Nations online platform for voluntary cancellation of certified emission reductions (CERs) (climateneutralnow.org)	CP2	0	807	-	-	807	51.14
Piccaninny Plains Carbon Abatement Project	KACCUs	ANREU	15/02/2023	8,330,150,731 to 8,330,151,530	2021 - 2022	0	800	-	29	771	48.86
Darajat Unit III Geothermal Project	KAACUs	ANREU	13/02/2023	20,409,280 to 20,410,079	CP2	0	800	-	800	-	-

Total eligible offsets retired and used for this report	1578
Total eligible offsets retired this report and banked for use in future reports	829

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	771	48.86%
Certified Emissions Reductions (CERs)	807	51.14%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total LGCs surrendered this report and used in this report									N/A

APPENDIX A: ADDITIONAL INFORMATION

Additional offsets retired for purposes other than Climate Active carbon neutral certification							
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO_2-e)	Purpose of retirement
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

OFFSETS PURCHASED FOR CLIMATE ACTIVE CARBON NEUTRAL CERTIFICATION

OFFICIAL

Australian Government
Clean Energy Regulator

15/02/2023

VC202223-00106

To whom it may concern,

Voluntary cancellation of units in ANREU
This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, ENERGYLINK SERVICES PTY LTD (account number AU-3226).

The details of the cancellation are as follows:

Date of transaction	15 February 2023
Transaction ID	AU26159
Type of units	KACCU
Total Number of units	800
Serial number range	8,330,150,731 - 8,330,151,530
ERF Project	ERF100549 – Piccaninny Plains Carbon Abatement
Vintage	2021-22
Transaction comment	Cancelled to meet Mackenzie Marine & Towage Pty Ltd FY 2022-23 (forecast) Climate Active requirements

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division

APPENDIX A: ADDITIONAL INFORMATION

OFFICIAL

Australian Government
Clean Energy Regulator

15/02/2023

VC202223-00105

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, The Sigma Global Company Pty Limited (account number AU-2617).

The details of the cancellation are as follows:

Date of transaction	13 February 2023
Transaction ID	AU26109
Type of units	CER
Total Number of units	800
Serial number range	20,409,280 - 20,410,079
Kyoto Project	ID-673
Transaction comment	Cancelled to meet Mackenzie Marine & Towage Pty Ltd FY 2022-23 (forecast) Climate Active requirements

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
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NGER and Safeguard Branch
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Clean Energy Regulator
CER-RegistryContact@cer.gov.au
www.cleanenergyregulator.gov.au

CLEAN ENERGY REGULATOR

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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_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)	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)	25,297	0	0%
Residual Electricity	109,261	104,344	0%
Total renewable electricity (grid + non grid)	**25,297**	**0**	**19%**
Total grid electricity	**134,558**	**104,344**	**19%**
Total electricity (grid + non grid)	**134,558**	**104,344**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**109,261**	**104,344**	
Scope 2	96,490	92,148	
Scope 3 (includes T&D emissions from consumption under operational control)	12,771	12,196	
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 CO_2-e)	**92.15**
Residual scope 3 emissions (t CO_2-e)	**12.20**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**92.15**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**12.20**
Total emissions liability (t CO_2-e)	**104.34**

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 ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	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	134,558	134,558	68,625	5,382	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**134,558**	**134,558**	**68,625**	**5,382**	**0**	**0**
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		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**134,558**					

Residual scope 2 emissions (t CO_2-e)	**68.62**
Residual scope 3 emissions (t CO^2-e)	**5.38**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**68.62**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.38**
Total emissions liability	**74.01**

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**

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_2-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 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
N/A	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 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

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

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Climate Active