

PUBLIC DISCLOSURE STATEMENT

NEXT GREEN GROUP PTY LTD

ORGANISATION CERTIFICATION CY2023

Australian Government

Climate Active Public Disclosure Statement



C

An Australian Government Initiative



nextgreengroup.

 NAME OF CERTIFIED ENTITY
 Next Green Group

 REPORTING PERIOD
 1 January 2023 – 31 December 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.

 Discrete
 Discrete

 David Hayes
CEO
 Jul 25, 2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,834 tCO ₂ -e
CARBON OFFSETS USED	15% ACCUs and 85% VCUs
RENEWABLE ELECTRICITY	127%
CARBON ACCOUNT	Prepared by: Prepared by: Next Green Group & Northmore Gordon
TECHNICAL ASSESSMENT	Optionally Completed 29 April 2024 Shan Nanayakkara – Northmore Gordon Next technical assessment due: CY2025
THIRD PARTY VALIDATION	N/A

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Next Green Group, ABN 39 656 555 636, including the subsidiaries listed in the table below.

This Public Disclosure Statement includes information for CY23 reporting period.

Organisation description

Next Green Group retail business energy and provide energy efficient and renewable energy equipment to residential, commercial and community customers, specialising in solar photovoltaics, batteries, LED lighting, microgrid, refrigerated display cabinets and hot water heat pumps.

This certification includes the business Next Business Energy, TGGG, The Green Guys Group, Optitech International, Cleantech Energy Solutions and Microgrid Power. An operational control boundary has been applied. Emissions associated with the manufacture of products that are on-sold to customers, emissions associated with the energy use of the sold products and emissions associated with the generation of electricity on-sold to customers, have been excluded from the boundary.

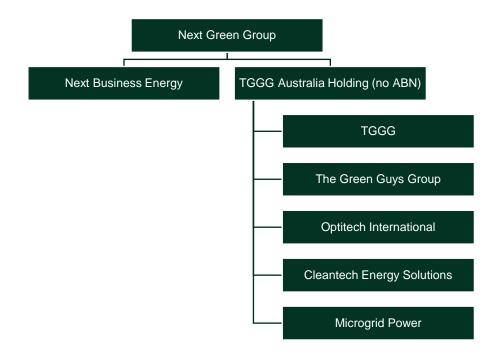
The offices and warehouses are in North Sydney NSW, Southbank VIC, Regents Park NSW, Terrigal NSW and Broadmeadows VIC.

Legal entity name	ABN	ACN
Next Business Energy	91 167 937 555	167 937 555
TGGG	68 138 605 651	138 605 651
The Green Guys Group	28 143 063 263	143 063 263
Optitech International	13 155 134 642	155 134 642
Cleantech Energy Solutions	92 621 781 726	621 781 726
Microgrid Power	93 628 991 131	628 991 131

The following subsidiaries are also included within this certification:

The organisation structure is as follows:







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 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

Accommodation and facilities Carbon neutral services Cleaning and Chemicals Construction Materials and Services Electricity Electricity - Lessee Food ICT services and equipment Machinery and vehicles Office equipment & supplies Postage, courier and freight Products **Professional Services** Refrigerants Transport (Air) Transport (Land and Sea) Waste Water Working from home

Non-quantified

Optionally included

Outside emission boundary

Excluded

Construction Materials and Services (products on-sold to customers e.g., solar PV racks, heat pumps, RDCs)

Machinery and vehicles (products on-sold to customers e.g., Solar PV, LEDs, inverters, batteries, etc)

Electricity (consumed by sold products during lifetime)

Electricity (traded by NBE)



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Next Green Group has set a target of a 10% reduction in carbon intensity by 2030 based on 2022 base year. This target has been set considering that scope 3 emissions account for over 95% of Next Green Groups emissions with over 50% from freight and professional services.

Intensity will be measured on a carbon emissions per installation basis, which for 2023 was 2590 installations resulting in 0.7 tCO₂e per installation.

Next Green Group (NGG) plans to conduct the following initiatives

- 1. All our offices and warehouses will be on 100% Greenpower from CY2024 onwards.
- NGG will continue to engage with our suppliers to minimise the use of non-recyclable packaging.
 NGG is meeting with Electric Vehicle suppliers with a view to establish a process for employees to purchase EVs which will be communicated as a policy by the end of CY24.
- NGG is actively working with EV charging suppliers to install EV Charging stations throughout the National Energy Market that are connected via Next Business Energy, to the grid.
- 5. NGG is also investigating the installation of Chargers at Regents Park site, in support of the use of EV vehicles by the group and potentially employees.
- 6. Establish third party arrangements to manage airline flights by the end of CY2024 which will also include offset purchase from the Airline to reduce NGG's scope 3 emissions from business travel.
- 7. Based on the data gathered from the staff travel survey, continue to encourage public transport use and bicycle travel for employees in the city offices.
- NGG will continue to provide 100% Greenpower Accounts to staff members and will also continue to
 provide employees with opportunities to install home solar PV systems and heat pumps. This will
 reduce WFH emissions considerably.
- 9. Policy development and deployment to specify a minimum efficiency standards for new IT equipment

The emissions avoided through the installation of our energy efficient equipment and renewable energy systems can be estimated by the quantity of environmental certificates created, our 2022 installations will result in over 280,000 tCO₂e avoided over the equipment lifetime.

Emissions reduction actions

- 1. Retroactively covered the electricity usage of all sites with 100% Greenpower
- 6. Flight offsets were purchased from Qantas for some flights in CY2023.
- 7. Completed a staff travel survey to assess travel patterns. This will be reviewed to assist in the plan to

help reduce our commuting emissions.

8. All staff home electricity accounts are provided with 100% Greenpower for no cost.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year					
		Total tCO₂-e (without uplift)	Total tCO ₂ -e (with uplift)		
Base year & Yr1:	CY22	3,861	3,861		
Year 2:	CY23	1,834	1,834		

Significant changes in emissions

Significant changes in emissions								
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change					
Road freight	882.1	342.8	The number of installations has halved resulting in a similar reduction in the use of road transport of materials.					

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

Certified brand name	Product/Service/Building/Precinct used
Qantas	Opt-in fly carbon neutral service



Emissions summary

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

Emission category	Scope 1 emissions (tCO ₂ -e)	Scope 2 emissions (tCO ₂ -e)	Scope 3 emissions (tCO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	-	-	39.72	39.72
Cleaning and chemicals	-	-	5.44	5.44
Climate Active carbon neutral products and services	-	-	-	-
Construction materials and services	-	-	3.70	3.70
Electricity	-	-	-	-
Electricity - Lessee			57.58	57.58
Food	-	-	11.81	11.81
ICT services and equipment	-	-	89.36	89.36
Machinery and vehicles	-	-	288.08	288.08
Postage, courier and freight	-	-	490.74	490.74
Products	-	-	7.84	7.84
Professional services	-	-	416.76	416.76
Refrigerants	-	-	3.18	3.18
Transport (air)	-	-	48.01	48.01
Transport (land and sea)	84.01	-	119.33	203.34
Waste	-	-	141.72	141.72
Water	-	-	2.74	2.74
Working from home	-	-	18.97	18.97
Office equipment and supplies	-	-	4.04	4.04
Total	84.01	0.00	1749.02	1833.03

Uplift factors

N/A



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
Australian Carbon Credit Units (ACCUs)	284	15%
Verified Carbon Units (VCUs)	1550	85%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)		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 (%)
Smart Lighting Upgrade Project	ACCU	ANREU	13/06/2024	9,011,322,842 – 9,011,323,125 (See Appendix A)	2023- 24	0	284	0	0	284	15%
Rimba Raya Biodiversity Reserve Project	VCU	VERRA	19/06/2024	9900-157169852-157171406-VCS-VCU-263-VER-ID-14-674-01012018- 31122018-1 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=240931	2018	0	1555	0	5	1550	85%
Total eligible offsets retired and used for this report									1,834		
Total eligible offsets retired this report and banked for use in future reports 5											



Co-benefits

The smart lighting upgrade project supports large scale lighting energy efficiency in Australia. The project includes improved lamp efficacy and adaptive light controls.

Rimba Raya Biodiversity project in Indonesia protects a large peat swamp forest, avoiding GHG emissions. The project provides livelihood programmes to the surrounding villages supporting education, employment and improving future prospects of villagers.



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.



APPENDIX A: ADDITIONAL INFORMATION

Transa	ction ID		AU34205										
Current Status Completed (4)													
Status Date 13/06/2024 07:52:09 (AEST) 12/06/2024 21:52:09 (GMT)													
Transa	ction Typ	0	Cancellat	ion (4)									
Transa	ction Initi	ator	McGover	n, Hamish F	Robert								
Transa	ction App	nover	Morgan, (Craig Andre	w								
Comm	ent												
Benefic 2023	ary: Next	Business Energy Pty	Ltd as part of	of Next Gre	en Group Pty	Ltd for the purp	ose of its carbon	neutral claim	against the Cli	mate Active	Carbon Ne	autral Standard for ca	ılendar year
fransfe	rring Acc	ount					Acquiring	Account					
Accou Numbe		AU-2527					Account Number	t A	U-1068				
Accou	nt Name	Northmore Gordon Pty Ltd	Environmen	ital			Account		ustralia Volunta ccount	iry Cancellat	ion		
Accou	nt Holder	Northmore Gordon Pty Ltd	Environmen	ital			Account	Holder C	ommonwealth	of Australia			
Transac	tion Bloc	ks											
Party	Туре	Transaction Type	Original CP	Current	ERF Project ID	NGER Facility ID	NGER Facility	Safeguar	d Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF120525					2023-24		9,011,322,842 - 9,011,323,125	284
	Cert	ificate of V		•	erified (tandard rbon U		U) Retire	ement					
		Verra, in its capaci 2024, 1,555 Verifi					certify that on 19 J	un					
				Next	Green Group P	ty Ltd							
Pro	p ject Nan Rimba R	ne aya Biodiversity Reserve	Project										
	U Serial 9900-157:	Number 169852-157171406-1	VCS-VCU-263	-VER-ID-14	674-0101201	8-31122018-1							
Ad	ditional	Certifications											
	and Sanita Infrastruct Production	verty; 02: Zero Hunger; tion; 07: Affordable ar ure; 10: Reduced Ineq ; 13: Climate Action; 1 ps for the Goals; CCB4	nd Clean Ene ualities; 11: 4: Life Belov	rgy; 08: Dec Sustainable v Water; 15:	ent Work and Cities and Cor Life on Land;	Economic Grow mmunities; 12: 1 16: Peace, Justi	th; 09: Industry, In Responsible Consi ice, and Strong Ins	novation and imption and					
				Po	wered by APX								



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	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	131,000	0	108%
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)	22,936	0	19%
Residual electricity	-32,964	-29,997	0%
Total renewable electricity (grid + non grid)	153,936	0	127%
Total grid electricity	120,972	0	127%
Total electricity (grid + non grid)	120,972	0	127%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-32,964	-29,997	
Scope 2	-29,341	-26,701	
Scope 3 (includes T&D emissions from consumption under operational control)	-3,622	-3,296	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	127.25%
Mandatory	18.96%
Voluntary	108.29%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	-26.70
Residual scope 3 emissions (t CO2-e)	-3.30
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00
Figures may not sum due to rounding. Renewable percentage can be above 100%	



Location-based approach	Activity Data (kWh) total	Unde	ot under onal 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)
NSW	97,384	97,384	66,221	4,869	0	0
VIC	23,588	23,588	18,635	1,651	0	0
Grid electricity (scope 2 and 3)	120,972	120,972	84,856	6,520	0	0
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	120,972					

Residual scope 2 emissions (t CO2-e)	84.86
Residual scope 3 emissions (t CO2-e)	6.52
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	84.86
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	6.52
Total emissions liability (t CO2-e)	91.38

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
	0	0
	0	0
	0	0
Climate Active cortage postral electricity is not renewable electricity	. These cleatricity and clean have been	offered by energian Oliverede

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 electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/A	0	0
	0	0
	0	0
	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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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		

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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. **<u>Stakeholders</u>** Key stakeholders deem the emissions from a particular source are relevant.
- <u>Outsourcing</u> 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
Construction Materials and Services (products on-sold to customers eg solar PV racks) Machinery and vehicles (products on-sold to customers eg Solar PV, LEDs, inverters, batteries, RDCs, microgrid, etc)	Y	N	N	N	N	 Size: Significant size for NGG but the embodied emissions are insignificant compared to the avoided emissions of the energy efficient and renewable energy system. Influence: We have limited potential to influence the emissions from the manufacture of the equipment. Risk: There are no relevant laws or regulations that apply to limit emissions specifically from the manufacture of the equipment. Stakeholders: Key stakeholders are unlikely to consider this a relevant source for our business Outsourcing: We have not previously undertaken this activity and comparable organisation's do not typically undertake this activity.
Electricity (consumed by products during lifetime)	Ν	N	N	N	N	 Size: Small source for NGG as equipment is energy efficient or utilises renewable energy. Influence: NGG have little influence over the use of equipment post-installation; our installation process includes information on how to operate the equipment to maximise renewable energy use and optimise energy efficiency. Risk: Modelled equipment energy use is regulated through various government programs, reducing the risk to the business. Stakeholders: Key stakeholders are unlikely to consider this a relevant source for our business Outsourcing: We have not previously undertaken this activity and comparable organisations do not typically undertake this activity
Electricity (energy traded by retailer)	Y	N	N	N	N	We offer all customers GreenPower. Customers do not expect carbon neutral electricity without opting-in and paying an additional charge. Size: Significant source for NGG. Influence: We have limited potential to influence the emissions from the generation of electricity. Risk: There are both federal and state based programs to reduce the emissions intensity of grid electricity. Stakeholders: Key stakeholders are unlikely to consider this a relevant source for our business Outsourcing: We have not previously undertaken this activity and comparable organisations do not typically undertake this activity







An Australian Government Initiative

For Approval: Public Disclosure Statement -Organisation (Feb 2024) - CY23 NGG V2

Final Audit Report

2024-07-25

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