



# **PUBLIC DISCLOSURE STATEMENT**


**LOSEE CONSULTING PTY LTD**

**ORGANISATION CERTIFICATION**

**FY2023–24**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



NAME OF CERTIFIED ENTITY	Losee Consulting Pty Ltd
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 Arrears
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>Scott Losee Director 30 October 2024</p>



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

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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	31 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Losee Consulting
TECHNICAL ASSESSMENT	Next technical assessment due: N/A (small organisation)

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

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

This Public Disclosure Statement includes information for the FY2023-2024 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.

Organisation 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 outside of the scope of the certification. These emissions are not part of the carbon-neutral claim. Further details are available in 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  
Refrigerants  
Stationary energy  
Transport (air)  
Transport (land and sea)  
Waste  
Water  
Work from home

**Non-quantified**

Nil

**Optionally included**

Nil

**Outside emission boundary**

**Excluded**

Nil

# 4. EMISSIONS REDUCTIONS

## Emissions reduction strategy

In August 2023 Losee Consulting changed business operations to its own leased premises, which reduced emissions from its previous temporary accommodation.

Losee Consulting's emissions reduction strategy involves:

	FY22-23	FY23-24
<b>Encouraging Active Commuting and Flexible Work Arrangements</b>	Encouraging staff to commute by cycling and walking more. (Currently, our commuting statistics show an increase in the use of public transport.)	Active commuting to the office whenever possible.  Incorporated a hybrid work model with an average of 2-3 work-from-home days per week. This approach supports both employee wellbeing and reduces commuting emissions
<b>Enhanced waste management</b>	Implementing improved waste management including increasing current recycling options and source separation of waste.	Improved waste management: Implemented dedicated bins for paper, cardboard, co-mingled recyclables and a Containers for Change bin to encourage more effective recycling practices.
<b>Energy consumption reduction</b>	Minimising energy and water consumption through sustainable behaviours such as turning off lights and equipment when not in use.	The new lease agreement has decreased energy consumption: improved control over lighting zones and sustainable behaviours turning off lights and equipment not in use.
<b>Emissions Intensity Target</b>  <b>&gt; 4.07 tCO<sub>2</sub>-e/FTE by 2030</b>	5.24 tCO <sub>2</sub> -e/FTE (7.02 FTEs)	3.89 tCO <sub>2</sub> -e/FTE (7.76 FTEs)

### **Emissions Reduction Targets**

- The target to reduce emissions intensity per FTE by at least 20% relative to base year emissions (5.09 tCO<sub>2</sub>-e/FTE in 2020-21) by 2030, aiming for 4.07 tCO<sub>2</sub>-e/FTE, has been met ahead of schedule. This year, emissions intensity was reduced by 25%, achieving 3.89 tCO<sub>2</sub>-e/FTE.
- 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**

- We are still liaising with the building owners of our office to explore the potential for sourcing a portion of our electricity from Green Power.
- Increase the proportion of commuting trips made by public transport or active travel (noting that commuting by private motor vehicle is already uncommon within the team).
- Implement further advanced waste management (Terracycle bin)



## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since the base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/ Year 1	2020–21	22.32	23.44
Year 2:	2021–22	25.91	27.206
Year 3:	2022–23	35.04	36.79
Year 4:	2023-24	28.77	30.21

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Electricity (location-based method, scope 2)	9.88	7.03	The new lease agreement provided enhanced control over energy consumption.
Short economy class flights (>400km, ≤3,700km)	2.27	3.20	There was an increase in the number of individuals travelling for business purposes. However, all flights were offset through the airline's carbon offset program.

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

Certified brand name	Product/Service/Building/Precinct used
Virgin	Carbon Offset for Flight (Brisbane ↔Melbourne)
Virgin	Carbon Offset for Flight (Brisbane ↔Melbourne)
Virgin	Carbon Offset for Flight (Brisbane ↔Melbourne)
Virgin	Carbon Offset for Flight (Melbourne → Brisbane)
Qantas	Carbon Offset for Flight (Brisbane → Melbourne)
Qantas	Carbon Offset for Flight (Brisbane ↔Sydney)
Qantas	Carbon Offset for Flight (Brisbane ↔Sydney)
Qantas	Carbon Offset for Flight (Brisbane ↔Sydney)

## Emissions Summary

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	0.34	0.34
Cleaning and Chemicals	0.00	0.00	0.40	0.40
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	0.00	0.00
Electricity	0.00	7.03	1.44	8.47
Food	0.00	0.00	0.78	0.78
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	0.00	0.00
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	0.02	0.02
Postage, courier and freight	0.00	0.00	0.02	0.02
Products	0.00	0.00	0.03	0.03
Professional Services	0.00	0.00	5.22	5.22
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	3.20	3.20
Transport (Land and Sea)	0.00	0.00	6.61	6.61
Waste	0.00	0.00	1.31	1.31
Water	0.00	0.00	0.32	0.32
Working from home	0.00	0.00	2.04	2.04
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>0.00</b>	<b>7.03</b>	<b>21.74</b>	<b>28.77</b>

## Uplift factors

An uplift factor is an upward 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 <sub>2</sub> -e
Mandatory 5% uplift for small organisations	1.44
Total of all uplift factors (tCO <sub>2</sub> -e)	1.44
<b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>31.00</b>

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	31	100.00%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
DARICA-1 99 MW Hydro Power Plant Project, Turkey	VCU	Verra Registry	27/11/2023	<a href="#">12780-434821099-434821158-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0</a>	2014	60	10	19	31	100.00%

## 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>	<b>0</b>	<b>0</b>	<b>0%</b>
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)	1,802	0	19%
Residual Electricity	7,823	7,119	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>1,802</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>9,625</b>	<b>7,119</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>9,625</b>	<b>7,119</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>7,823</b>	<b>7,119</b>	
Scope 2	6,963	6,336	
Scope 3 (includes T&D emissions from consumption under operational control)	860	782	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>18.72%</b>
<b>Mandatory</b>	<b>18.72%</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>6.34</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.78</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>6.34</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.78</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>7.12</b>

*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 <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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	9,625	9,625	7,026	1,444	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>9,625</b>	<b>9,625</b>	<b>7,026</b>	<b>1,444</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>9,625</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>7.03</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>1.44</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>7.03</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>1.44</b>
<b>Total emissions liability</b>	<b>8.47</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)
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<p><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></p>		

## Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<p><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></p>		

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources have been assessed as relevant, and 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 are non-quantified, but repairs and replacements are 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 emission sources below 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 who 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

## Excluded emissions sources summary



An Australian Government Initiative

