



PUBLIC DISCLOSURE STATEMENT

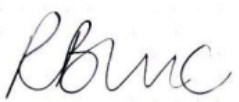
**RYBEHASO PTY LTD TRADING AS TANDEM
ENERGY**

**ORGANISATION CERTIFICATION
CY2023**

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	RYBEHASO Pty Ltd (trading as Tandem Energy)
REPORTING PERIOD	1 January 2023 – 31 December 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>Rachel Brdanovic Chief Executive Officer 5/11/2024</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	6 tCO ₂ -e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Self
TECHNICAL ASSESSMENT	N/A

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2.CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of RYBEHASO Pty Ltd (trading as Tandem Energy) ABN 27 140 960 952. This certification does not include the services provided by RYBEHASO Pty Ltd.

This Public Disclosure Statement includes information for CY2023 reporting period.

Organisation description

At RYBEHASO Pty Ltd (trading as Tandem Energy) ABN 27 140 960 952, we take a holistic approach to energy, carbon and environmental management, providing integrated, realistic, and innovative solutions to help our clients reduce carbon emissions and energy costs now and in the future.

Tandem Energy currently operates from a co-working space in Gawler, South Australia, and we work with clients throughout South Australia and interstate.

The organisation boundary approach has been developed using the operational control approach.

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 detail is available at Appendix D.

Inside emissions boundary

Quantified

- Accommodation
- Carbon neutral products and services
- Cleaning and chemicals
- Electricity
- Food
- ICT services and equipment
- Professional services
- Land and sea transport
- Office equipment and supplies
- Postage, courier and freight
- Refrigerants
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

Freight and transportation of purchased goods

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Given that Tandem Energy's emission inventory is small comparative to similar organisations, and that a significant amount of emission sources are out of the organisation's control, such as the office electricity being managed by the building owner, the development of an emission reduction strategy in-line with the updated requirements of the Climate Active Carbon Neutral Standard is not feasible.

Electricity from the office building that Tandem Energy work in is one of the most significant contributors to the organization's emissions inventory. The Corporation of the Town of Gawler, who own and operate the building, have installed a solar PV system on the building, providing an unknown percentage of renewable energy to the tenants. Due to a lack of data, and the shared facility nature of the building, including other businesses, library staff and a cafe, Tandem Energy have opted to not consider the renewable energy component of electricity use to ensure a transparent and conservative inventory. The Corporation of the Town of Gawler has committed in their recently adopted Climate Emergency Action Plan to reviewing and potentially purchasing 100% GreenPower for Council-owned/operated sites, however there is no date applied for this action.

Tandem Energy continues efforts to reduce waste-to-landfill and increase waste diversion to recycling and organic waste along with the reuse of materials, aiming to reduce related Scope 3 emissions to zero by 2028. This will be achieved by encouraging staff to utilise reusable containers, the purchase of biodegradable materials and continued discussions with the landlord regarding potential carbon-neutral procurement of office supplies. Additionally, Tandem Energy aims to fully embrace the digital workspace, and no longer has any print-to-paper processes.

To further reduce Scope 3 emissions, Tandem Energy continues to investigate website hosting providers and intends to switch to a provider who uses certified renewable energy along with other environmental credentials in 2025.

Transport is another contributor to Tandem's emissions, despite the company owning an electric vehicle. Tandem's travel policy aims for zero emissions travel where possible (in EV, public transport and by offsetting unavoidable flights). As availability of electric vehicles and other alternatives for long distance travel evolve, Tandem anticipates to reduce transport emissions to zero by 2030.

Emissions reduction actions

We continue to work with our own suppliers to educate and support them to reduce emissions. For example, during CY2023, we worked with an IT services provider to understand their own emissions inventory. This provider will provide Climate Active certified services in the near future (anticipated for FY24 year), allowing us to reduce our own Scope 3 emissions in the process.

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 CY	9.56	10.04
Year 2:	2021 CY	7.44	7.81
Year 3:	2022 CY	4.74	4.98
Year 4:	2023 CY	5.32	5.59

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

N/A

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-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	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	0.02	0.02
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	0.09	0.09
Electricity	0.00	0.01	0.30	0.31
Food	0.00	0.00	0.45	0.45
ICT services and equipment	0.00	0.00	1.00	1.00
Machinery and vehicles	0.00	0.00	0.04	0.04
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	1.09	1.09
Refrigerants	0.07	0.00	0.00	0.07
Stationary energy and fuels	0.00	0.00	0.00	0.00
Transport (land and sea)	0.00	0.00	1.81	1.81
Waste	0.01	0.00	0.14	0.15
Water	0.00	0.00	0.03	0.03
Working from home	0.00	0.00	0.19	0.19
Office equipment and supplies	0.00	0.00	0.07	0.07
Total emissions (tCO₂-e)	0.08	0.01	5.23	5.32

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	0.27
Total of all uplift factors (tCO ₂ -e)	0.27
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	5.59

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
Certified Emissions Reductions (CERs)	6T (note due to our low emissions inventory and desire for greater impact, Tandem purchased and voluntarily retired an additional 14T)	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 (%)
Improved Cook Stove Project 2, Nkhata Bay District, Malawi	CER	CDM	21 October 2024	MW-5-798361-2-2-0-9935 - MW-5-798380-2-2-0-9935	CP2	-	20*	0	0	6	100% *Note an additional 14T were voluntarily retired – see Appendix A.
Total eligible offsets retired and used for this report										6	
Total eligible offsets retired this report and banked for use in future reports									0		

Note that 3 offset units were banked in FY22 for future use however we have decided to retire these without use to further contribute to climate action.

Co-benefits

This project has a great range of co-benefits, with the following information and more found at <https://www.rippleoffsets.com/>

80,000 bundles of wood saved every week

Most people in Africa cook on a three-stone cooking fire which typically uses three large bundles of firewood per week and is a cause of the devastating deforestation in much of Africa. We have developed a simple fuel efficient cookstove called a **Changu Changu Moto** (Fast Fast Fire) locally. This cookstove is made out of mud bricks and mud, and the householder is taught how to make it and maintain it. This cookstove saves two bundles of wood per week. So far, we have provided 40,000 households with this simple technology helping save 80,000 bundles per week helping tackle deforestation.

Not only does the Changu Changu Moto save a lot of wood, but it also **improves the health of women and children**. Our stove produces less smoke and reduces injuries from burns. According to the World Health Organisation close to four million people die prematurely each year from illness attributable to smoke inhalation from inefficient cooking methods. Because the fire is contained in the Changu Changu Moto, it greatly reduces the risk of burns for children.

The stove also saves time and money because it has a double burner and **women can save up to 10 hours each week collecting firewood**. This frees up time which women can spend on other activities.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

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
Improved Cook Stove Project 2, Nkhata Bay District, Malawi	CER	CDM	21 October 2024	MW-5-798361-2-2-0-9935 - MW-5-798380-2-2-0-9935	2016	14	To increase Tandem's impact, due to small actual emissions inventory

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)	177	0	19%
Residual Electricity	757	689	0%
Total renewable electricity (grid + non grid)	177	0	19%
Total grid electricity	935	689	19%
Total electricity (grid + non grid)	935	689	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	757	689	
Scope 2	674	613	
Scope 3 (includes T&D emissions from consumption under operational control)	83	76	
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)	0.61
Residual scope 3 emissions (t CO₂-e)	0.08
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.61
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.08
Total emissions liability (t CO₂-e)	0.69
<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 ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
SA	935	47	12	4	888	293
Grid electricity (scope 2 and 3)	935	47	12	4	888	293
Total electricity (grid + non grid)	935					

Residual scope 2 emissions (t CO ₂ -e)	0.01
Residual scope 3 emissions (t CO ₂ -e)	0.30
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.01
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.30
Total emissions liability	0.31

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

There are no emissions sources that have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon 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.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Freight and transportation of purchased goods	Y	N	N	N	N	<p>Influence: We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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