

PUBLIC DISCLOSURE STATEMENT

ZEPHYR ENVIRONMENTAL PTY LTD ORGANISATION

FY2022-2023

Australian Government

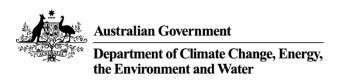
Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Zephyr Environmental Pty Ltd.
REPORTING PERIOD	1 July 2022 – 30 June 2023 Arrears
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. DAREST
	Damon Roddis Director 16/05/2025



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Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	12.62 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	NA
CARBON ACCOUNT	Prepared by: Zephyr Environmental Pty Ltd
TECHNICAL ASSESSMENT	NA
THIRD PARTY VALIDATION	Type 1 Date: 31 October 2024 Organisation: Carbon Risk Management

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of Zephyr Environmental Pty Ltd (Zephyr) ABN 12 649 077 163. There are no subsidiaries to be considered. No international operations are included because Zephyr operated only in Australian during the reporting period.

The scope of this certification includes:

- The base year emissions for FY2022-2023.
- The organisational boundary for this certification includes stationary energy and fuels, electricity
 consumed by buildings and vehicles, and other emissions which result from Zephyr's operations.
- The inventory has been prepared based on the *Climate Active Standard for Organisations* and the *GHG Protocol Corporate Standard.*

This Public Disclosure Statement includes information for FY2022-23 reporting period.

Organisation description

Zephyr is an environmental consulting practice, based in Sydney, Melbourne and Adelaide, Australia. The company specialises in air quality assessments, air pollutant monitoring, and carbon management. The company offers a range of specialist environmental services, including air pollutant dispersion modelling, risk assessments, and environmental audit.

The registered ABN number for Zephyr is 12 649 077 163, and the company has no other ABNs or subsidiaries. Zephyr does not trade under any additional trading names or have any international operations.

During the reporting period for this certification Zephyr only had one office, located in Sydney, Australia. The office space was rented at 50 Miller Street, Sydney. All assets associated with the company during the reporting period were also based in Sydney.

A company structure has not been provided for this certification, because Zephyr had only been established for one year, has no subsidiaries and had few employees in FY2022-23. The company employed four full-time employees in FY2022-FY23:

- Two principal consultants
- One senior consultant
- One consultant

An operational control approach was taken to determine the organisation boundary for this certification. The organisation's boundary is all activities associated with Zephyr's operations. The following emissions are included in Zephyr's emission boundary:

- All stationary energy and fuels in the offices, and vehicles under Zephyr's control
- Electricity consumed by buildings and vehicles in Zephyr's control
- Emissions as a direct result of Zephyr's operations.

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 Zephyr's 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.

Outside emission Inside emissions boundary boundary **Excluded** Quantified Non-quantified Carbon neutral products Water and services Electricity Office equipment and supplies Refrigerants Stationary energy and fuels Transport (air) Transport (land and sea) Waste Accommodation Cleaning and chemicals Food ICT services and equipment Professional services Postage, courier and freight Working from home **Optionally included**

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Zephyr is a growing business and is therefore expecting to increase its emissions associated with travel, the number of employees, and electricity consumed over the next five years. By continuously accounting for carbon over time, relative to the baseline FY2022-23, Zephyr aims find ways to reduce its emissions and maintain carbon neutral status as the company continues to grow.

Zephyr's purpose is to 'leave things better than how we found them', and as such recognises the urgent need to take decisive action to reduce the company's carbon footprint and contribute to a sustainable future. Zephyr, therefore, proposes the following emission reduction strategy.

- Zephyr commits to reduce measured scope 1 and 2 emissions per full-time employee by a minimum of 50% by 2030, from a 2022/2023 base year (emissions intensity of 3.2 tCO₂-e/FTE).
- Zephyr will meet its commitments associated with its partnership with the Climate Pledge of netzero carbon emissions by 2040.
- Zephyr commits to reduce its scope 3 (indirect) emissions too, from business travel and vehicle
 use. Zephyr aims to reduce scope 3 emissions by 20% by 2030, as compared to the 2022/2023
 base year.

To meet these aims, several initiatives as part of our emission reduction strategy will be implemented:

- Zephyr will continue to take into consideration building energy efficiency and renewable electricity generation when selecting office spaces.
- Zephyr created an Uber Business account in 2022, and actively encourages employees when
 requiring a rideshare to choose electric or hybrid vehicles (Uber comfort electric or Uber Green
 options). Zephyr commits to maintaining at least 85% of all taxi and rideshares taken by
 employees will be in electric or hybrid vehicles.
- Zephyr operates a paperless office across all our geographies.
- We will encourage and incentivise where possible the adoption of Green Energy, rooftop PV and battery storage where possible for those periodically working from home.
- We will not provide company facilitated loans for ICE vehicles, or purchase these as company vehicles.
- We will facilitate the availability of pre-tax salary sacrifice for electric vehicles, including e-bikes, where this is permissible.
- We will continue to prioritise commercial space that facilitates active transport (cycling, running, walking to work)
- Where flying is unavoidable, we will continue to use registered offset programs, and will actively investigate direct offsetting by funding SAF purchases for the equivalent of our annual flights.
- Zephyr will strive to achieve zero waste to landfill and reduce the amount of material that we are currently recycling.

5.EMISSIONS SUMMARY

Emissions over time

The emissions associated with the base year (reporting period of FY22-23) are provided in the Table below.

Emissions since base year							
		Total tCO₂-e (without uplift)	Total tCO₂-e (with uplift)				
Base year:	2022-23	12.02	12.62				

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

No Climate Active carbon neutral products, services, buildings or precincts were used in FY2022-2023, and as such were not included in Zephyr's carbon inventory and electricity calculator.

	Certified brand name	Product/Service/Building/Precinct used	
1	NA	NA	

Emissions summary

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

A summary of the emissions for FY2022-23 calculated using the Climate Active calculation spreadsheets is shown in the table overleaf.

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	1.04	1.04
Cleaning and Chemicals	0.00	0.00	0.00	0.00
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.61	0.05	0.66
Food	0.00	0.00	1.87	1.87
ICT services and equipment	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	1.46	1.46
Postage, courier and freight	0.00	0.00	0.03	0.03
Professional Services	0.00	0.00	2.15	2.15
Refrigerants	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.02	0.00	0.01	0.03
Transport (Air)	0.00	0.00	1.59	1.59
Transport (Land and Sea)	0.00	0.00	1.91	1.91
Waste	0.00	0.00	0.79	0.79
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	0.50	0.50
Total emissions (tCO ₂ -e)	0.02	0.61	11.39	12.02

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.

As this is a small organisation certification the mandatory 5% uplift was applied to the emissions total, and detailed in the table below.

Reason for uplift factor	tCO₂-e
Mandatory 5% uplift for small organisations	0.60
Total of all uplift factors (tCO ₂ -e)	0.60
Total emissions footprint to offset (tCO ₂ -e) (total emissions from summary table + total of all uplift factors)	12.62

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)	13	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 (%)
Energy Efficient Lighting Project	ACCUs	ANREU	30/10/2024	9,004,271,006- 9,004,271,055	2023-24	0	50	NA	37	13	100%
						Total eli	gible offsets ı	retired and use	d for this report	13	
	Total eligible offsets retired this report and banked for use in future reports								24*		

^{*}See Appendix A.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Zephyr has chosen to double the quantity of ACCUs retired for this period to cover its operations prior to FY23 (company creation 31 March 2021 – 30 June 2022). We assert that the doubling of our liable offsets for FY23 is a conservative estimation that will cover the carbon emissions associated with the organisation from its inception. We acknowledge that the period prior to FY23 is not covered by our Climate Active accreditation however.

We will retire the equivalent of 13 tCO2-e worth of ACCUs to cover the period from Zephyr founding (May 2021) to the first reporting date in this baseline PDS (1 July 2023).

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		
Energy Efficient Lighting Project	ACCUs	ANREU	30/10/24	9,004,271,006- 9,004,271,055	2023-24	13	Offset emissions from company inception through to start of FY23		

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)	Emissi ons (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)	156	0	19%
Residual Electricity	676	645	0%
Total renewable electricity (grid + non grid)	156	0	19%
Total grid electricity	832	645	19%
Total electricity (grid + non grid)	832	645	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	676	645	
Scope 2	597	570	
Scope 3 (includes T&D emissions from consumption under operational control)	79	75	
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)	0.57
Residual scope 3 emissions (t CO ₂ -e)	0.08
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.57
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.08
Total emissions liability (t CO ₂ -e)	0.65
Figures may not sum due to rounding. Renewable percentage can be above 100%	

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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)	
NSW	832	832	607	50	0	0	
Grid electricity (scope 2 and 3)	832	832	607	50	0	0	
NSW	0	0	0	0			
Non-grid electricity (behind the meter)	0	0	0	0			
Total electricity (grid + non grid)	832						

Residual scope 2 emissions (t CO ₂ -e)	0.61
Residual scope 3 emissions (t CO ₂ -e)	0.05
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.61
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.05
Total emissions liability (t CO₂-e)	0.66

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. <u>Immaterial</u> <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. <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
Water	Zephyr rented an office in a co-working space. The flow meter data associated with the office is not available. Zephyr
	expects the water usage to be immaterial.

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan. We will work with our office-space provider to develop a method to be able to quantify the use of water associated with our office spaces.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

Not applicable, all mandatory sources have been considered.



