

PUBLIC DISCLOSURE STATEMENT

CATO LOCATION SERVICES PTY LTD

ORGANISATION CERTIFICATION FY2022–23

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	CATO Location Services
REPORTING PERIOD	1 July 2022 – 30 June 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.
	Kieran Cato Director Feb 2025



Australian Government

⁶ Department of Climate Change, Energy, the Environment and Water

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1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	260 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.8%
CARBON ACCOUNT	Prepared by: Everclime
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2025

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2. CERTIFICATION INFORMATION

Description of organisation certification

The Climate Active Carbon Neutral certification covers the Australian business operations of CATO Logistics Pty Ltd, trading as CATO Location Services, ABN 72 156 338 626. The operational boundary of the carbon account has been defined based on the operational control approach.

This Public Disclosure Statement represents the reporting period 1 July 2022 to 30 June 2023 (FY2023).

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

Services provided by CATO Location Services are not included in this certification.

Organisation description

CATO Location Services Pty Ltd, ABN 72 156 338 626, is proud to make the pledge to sustainability by being Carbon Neutral certified under the Climate Active standard. As Australia's most innovative Traffic Management, Security, Location Vehicles, and Production Support Crew company, we are committed to caring not only for our people, clients, products, and services but also for the environment by recognising and addressing our carbon impact.

CATO Location Services operates under the trading name CATO Logistics, with our head office and other core assets located at 8 Vincent St, Marrickville, NSW. The operational boundary for our carbon account has been defined using the operational control approach.

The following entities have been integrated into CATO Location Services and are included within the organisational certification emissions boundary:

- Honeywagons Location Services (ABN: 59 377 228 306) Integrated on 06/11/2019
- **O My Pod** (ABN: 15 968 546 744) Integrated on **26/11/2020**

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. CATO Logistics has no non-quantified emissions.

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. No emissions have been deemed Excluded due to being outside the emissions boundary.

Quantified	Non-quantified	
Accommodation	Water	
Cleaning		
Electricity		
Food and entertainment		
IT hardware, software and technical services		
Telecommunications		
Printing and stationery		
Office paper		
Freight		
Construction materials and services		
Subscriptions and		
periodicals		
Stationary Energy		
Refrigerants		
Business services		
 Legal and accounting services 		
Advertising		
Insurance		
Air travel		
Taxi and ride share		
Staff commute to and from work		
Staff working from home		
Landfill		

Excluded

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

CATO is committed to reducing our FY23 carbon footprint by at least 30% by full-time equivalent number of employees (FTEs), evident when our Climate Active FY2029 carbon account is produced and submitted to Climate Active by 31 October 2029.

Overall emissions remain essentially flat between FY2021-22 and FY2022-23, considering the increase in emission factors that indicates a decrease in emission generating activities. However total number of employees decreased slightly to 13 FTE, meaning emission per employee increased slightly over the year.

We continue to focus on reducing emissions from our Australian operations using innovative solutions where available.

Emissions reduction actions

Update on Key Measures:

1. Energy & Electricity

Energy Australia is our current provider and they no longer offer the original carbon offset plan. Therefore, CATO is exploring other options so CATO can offset.

2. Paper and documentation

We are conscious of not using paper when not necessary and waste is always put into a separate bin for only paper and cardboard collection from our supplier.

3. Sustainable Procurement

This is still a work in progress and we are currently designing policies to submit alongside our credit application forms. These will be updated in FY25 reporting cycle.

4. Fuel & Travel

Currently reducing flights when applicable.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year					
Total tCO2-eTotal tCO2-e(without uplift)(with uplift)					
Base year/Year 1:	2021-22	248.03	260.43		
Year 2:	2022-23	246.27	258.58		

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		
Diesel oil post-2004	22.05	34.25	Change in emission factor, 2.4kL difference which would have been 8.08t more using old emission factor		
Petrol / Gasoline post-2004	48.34	65.67	Change in emission factor, 2.79kL difference which would have been 8.4t more using old emission factor		

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

Emissions summary

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

Emission category	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	0.56	0.56
Cleaning and chemicals	0.00	0.00	0.73	0.73
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	9.63	1.24	10.87
Food	0.00	0.00	6.58	6.58
ICT services and equipment	0.00	0.00	14.18	14.18
Machinery and vehicles	0.00	0.00	9.84	9.84
Office equipment and supplies	0.00	0.00	7.62	7.62
Postage, courier and freight	0.00	0.00	0.20	0.20
Products	0.00	0.00	3.91	3.91
Professional services	0.00	0.00	57.95	57.95
Refrigerants	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	11.29	11.29
Transport (land and sea)	79.85	0.00	29.21	109.06
Waste	0.00	0.00	12.61	12.61
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	0.88	0.88
Grand Total	79.85	9.63	156.79	246.27

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	12.32
Total of all uplift factors (tCO ₂ -e)	12.32
Total emissions footprint to offset (tCO ₂ -e) (total emissions from summary table + total of all uplift factors)	258.58

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)	260	100%

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
4 MW Kirloskar Wind Farms in Maharashtra	VCU	VERRA	28/10/2024	<u>16922-</u> <u>800335114-</u> <u>800335375-VCS-</u> <u>VCU-1491-VER-</u> <u>IN-1-510-</u> <u>01022017-</u> <u>31122017-0</u>	2017	262	0	2	260	100%

Co-benefits

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

APPENDIX A: ADDITIONAL INFORMATION

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 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 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)	2,636	0	19%
Residual electricity	11,383	10,871	0%
Total renewable electricity (grid + non grid)	2,636	0	19%
Total grid electricity	14,019	10,871	19%
Total electricity (grid + non grid)	14,019	10,871	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	11,383	10,871	
Scope 2	10,084	9,630	
Scope 3 (includes T&D emissions from consumption under operational control)	1,299	1,241	
Residual electricity consumption not under	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)	9.63
Residual scope 3 emissions (t CO ₂ -e)	1.24
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	9.63
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	1.24
Total emissions liability (t CO ₂ -e)	10.87
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	14,019	14,019	10,234	841	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	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	0	0	0	0	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)	14,019					

Residual scope 2 emissions (t CO ₂ -e)	10.23
Residual scope 3 emissions (t CO ₂ -e)	0.84
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	10.23
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.84
Total emissions liability	11.09
	11.00

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
Water	Immaterial

Data management plan for non-quantified sources

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. Stakeholders 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' boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary





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