



# **PUBLIC DISCLOSURE STATEMENT**

**CATO LOCATION SERVICES PTY LTD**


**ORGANISATION CERTIFICATION  
FY2023–24**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	CATO Location Services
REPORTING PERIOD	1 July 2023 – 30 June 2024 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>Kieran Cato Director</p> 



**Australian Government**

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

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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	262 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.72%
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 2023 to 30 June 2024 (FY2024).

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)
- **O My Pod** (ABN: 15 968 546 744)
- **Street Strong** (ABN: 72 156 338 626) – Integrated on **17/04/2024**

For **Street Strong**, emissions prior to 17/04/2024 were reported separately under its own carbon reporting obligations. From this integration date onward, all emissions from Street Strong operations are included within CATO's Climate Active organisational certification boundary.

## 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.

## Inside emissions boundary

### Quantified

- Accommodation
- 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

### Non-quantified

Water

## Outside emission boundary

### Excluded

N/A

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

CATO is committed to reducing our carbon footprint by at least 30% from our baseline year (FY21) on a per full-time equivalent employee (FTE) basis. This reduction will be reflected in our Climate Active FY2029 carbon account, which is set for submission to Climate Active by **31 October 2029**.

Our overall emissions have remained relatively stable between **FY2021-22 and FY2023-24**, despite an increase in emission factors. This suggests a decline in emission-generating activities. However, as the total number of employees decreased slightly to 13 FTEs, the per-employee emission rate has seen a marginal increase. To achieve our reduction goals, CATO has implemented the following strategic measures:

### Emissions reduction actions

#### Update on Key Measures:

#### 1. Energy & Electricity

CATO currently sources electricity from **Energy Australia**, which no longer offers the original carbon offset plan. As part of our sustainability roadmap, we are actively exploring alternative providers that offer carbon-neutral electricity products. Our target is to **transition to a fully renewable electricity source by FY2026**, aligning with our broader emission reduction commitments.

#### 2. Paper and documentation

We are conscious of reducing paper use wherever possible. Any unavoidable paper waste is disposed of in a dedicated **paper and cardboard recycling bin**, ensuring responsible waste management.

#### 3. Sustainable Procurement

Sustainable procurement is a key focus area for CATO. We are in the process of **developing procurement policies** to ensure all purchases align with our sustainability objectives. These policies, set to be finalised in **FY25**, will be implemented alongside our credit application forms. Our goal is to prioritise suppliers with verified low-carbon credentials, particularly in emissions-intensive categories such as **freight and equipment**.

#### 4. Fuel & Travel

CATO is focused on reducing emissions from fuel and travel, which remain one of our largest contributors. The following strategies are being adopted to curb emissions:

- **Flight Reduction Strategy:** We are actively reducing non-essential flights, encouraging virtual meetings where feasible, and prioritising airlines with lower carbon footprints.
- **Electric Vehicle Adoption:** CATO has invested in two electric vehicles, set to be delivered in **October 2024**. This transition will significantly cut our direct fuel emissions over time.
- **Eco-Friendly Transport Solutions:** We are reviewing opportunities to **implement low-emission freight and transport solutions**, including optimising routes and engaging low-carbon delivery partners.

## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year 1:	2021-22	248.03	260.43
Year 2:	2022-23	246.27	258.58
Year 3:	2023-24	248.61	261.04

### Significant changes in emissions

N/A

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

N/A



## Emissions summary

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

Emission category	Sum of Scope 1 emissions (tCO <sub>2</sub> -e)	Sum of Scope 2 emissions (tCO <sub>2</sub> -e)	Sum of Scope 3 emissions (tCO <sub>2</sub> -e)	Sum of Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	1.09	1.09
Cleaning and chemicals	0.00	0.00	0.61	0.61
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	8.87	8.87
Electricity	0.00	10.31	1.27	11.59
Food	0.00	0.00	7.14	7.14
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	10.77	10.77
Machinery and vehicles	0.00	0.00	13.53	13.53
Office equipment and supplies	0.00	0.00	2.25	2.25
Postage, courier and freight	0.00	0.00	0.07	0.07
Products	0.00	0.00	2.63	2.63
Professional services	0.00	0.00	61.05	61.05
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	0.84	0.84
Transport (land and sea)	82.99	0.00	31.76	114.75
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	0.82	0.82
<b>Grand Total</b>	<b>82.99</b>	<b>10.31</b>	<b>155.31</b>	<b>248.61</b>

## 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 <sub>2</sub> -e
Mandatory 5% uplift for small organisations	12.43
Total of all uplift factors (tCO <sub>2</sub> -e)	12.43
<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>261.04</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)	262	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>16922-800335114-800335375-VCS-VCU-1491-VER-IN-1-510-01022017-31122017-0</u>	2017	262	260	0	2	1%
4 MW Kirloskar Wind Farms in Maharashtra	VCU	Verra	12/11/2024	<u>16922-800335393-800335680-VCS-VCU-1491-VER-IN-1-510-01022017-31122017-0</u>	2017	288	0	28	260	99%

## Co-benefits

## 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 **market-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 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)	2,933	0	19%
Residual electricity	12,733	11,587	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>2,933</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>15,666</b>	<b>11,587</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>15,666</b>	<b>11,587</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>12,733</b>	<b>11,587</b>	
Scope 2	11,334	10,314	
Scope 3 (includes T&D emissions from consumption under operational control)	1,399	1,273	
<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>10.31</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>1.27</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>10.31</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>1.27</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>11.59</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	15,666	15,666	10,653	783	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
<b>Grid electricity (scope 2 and 3)</b>	<b>15,666</b>	<b>15,666</b>	<b>10,653</b>	<b>783</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>15,666</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	10.65
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.78
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	10.65
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.78
<b>Total emissions liability</b>	<b>11.44</b>

## 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 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 non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Water	Immaterial

### Data management plan for non-quantified sources

NA

## 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' 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
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