

PUBLIC DISCLOSURE STATEMENT

AMD SOUTHWEST PTY LTD

ORGANISATION CERTIFICATION FY2023-24

Australian Government

Climate Active Public Disclosure Statement









NAME OF CERTIFIED ENTITY	AMD Southwest Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 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.
	Name of signatory: Shane Kaurin Position of signatory: Director Date: 28/04/2025



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	322 tCO ₂ -e
CARBON OFFSETS USED	31% ACCUs, 69% VCUs.
RENEWABLE ELECTRICITY	N/a
TECHNICAL ASSESSMENT	Date: 24 October 2024 Organisation: Pangolin Associates Next technical assessment due: FY 2027 report
THIRD PARTY VALIDATION	Type 1 Date: 30 October 2024 Organisation: GPP Audit Pty Ltd

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of AMD Southwest Pty Ltd, ABN 25 169 214 500.

The operational emission boundary has been defined using the operational control approach. The certification therefore includes the following facilities and offices:

- Level 1, 53 Victoria Street, Bunbury WA 6230
- Unit 1, 60 South Western Hwy, Donnybrook, WA 6239
- Level 2, 51 Colin Street, West Perth, WA 6005

Please note that the AMD Group includes AMD Geraldton, AMD Mandurah and AMD Margaret River. As they are separate entities not under operational control by AMD Southwest Pty Ltd, they have been excluded from the emissions boundary.

The carbon emission inventory in this Public Disclosure Statement covers the financial year 1 July 2023 to 30 June 2024 reporting period. It has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisation (Organisation Standard).

The services offered by AMD Southwest Pty Ltd do not form part of this certification.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & reporting Standard

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N20) and synthetic gases – hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

Organisation description

AMD Southwest Pty Ltd (ABN: 25 169 214 500) is the largest accounting practice in the South West. Our team offers a diverse range of knowledge and expertise, covering a variety of services including taxation, accounting, auditing and business advisory services in Bunbury for clients across industry sectors.

With a focus on superior professionalism and services covering a variety of disciplines assisting clients across both the state and industries, AMD are not your average chartered accountants. We partner with our clients to achieve their financial goals, whatever they might be.

Our mission is to provide a superior professional service to clients, resulting in the team achieving career satisfaction, security and sustainable financial rewards in a fun environment.

AMD Southwest Pty Ltd is an independent member of BKR International. As one of the top 10 global accounting associations, BKR International represents the combined strength of more than 160 independent accounting and business advisory firms in over 500 offices and 80 countries. Large enough to offer a full range of services, yet small enough to provide personal service and connections, BKR member firms are committed to delivering superior client service throughout the world.

AMD Southwest Pty Ltd includes the following three offices, which are under operational control, the organisational boundary for this certification:

- Level 1, 53 Victoria Street, Bunbury WA 6230
- Unit 1, 60 South Western Hwy, Donnybrook, WA 6239
- Level 2, 51 Colin Street, West Perth, WA 6005

3.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
- Cleaning and chemicals
- Construction materials
 and services
- Electricity
- Food
- ICT services and equipment
- Land and sea transport
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from Home

Non-quantified

Refrigerants

Outside emission boundary

Excluded

N/a

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

AMD Southwest Pty Ltd is aware of the importance of all businesses actively taking steps to reduce their carbon footprint as much as is feasible. Being a small regional service provider, we have limited viable avenues to bring our emissions down, however the firm is committed to positive action and reducing our measured scope 1, 2 and 3 emissions 15% by 2030, from our 2022-23 base year. AMD is targeting growth in the coming financial years, which may place further pressure on our emissions. Considering this, we commit to becoming more efficient and reducing emissions by 15% on square metre of floor area by 2030 compared to our 2022-23 base year. The emissions intensity in the base year was 0.039 tCO₂-e/square metre. To reach this target we have identified the following which we will be working on:

- <u>Renewable electricity</u> all our office spaces are leased, we do not have full control over where
 our electricity is sourced from, however we will liaise with our landlords for opportunities to source
 renewable electricity. We hope to install solar panels at our Bunbury office during FY25, which
 would reduce our grid consumption by approximately 40% in future years.
- <u>Sustainable procurement</u> professional services accounts for over a quarter of our emissions for FY24. We will conduct a full review of our suppliers in this space and where possible work with them to achieve low emission or carbon neutral services.
- <u>Company vehicles</u> investigate the procurement of electric vehicles for our future upgrade or our company fleet.
- <u>Company travel</u> we believe that face-to-face meetings with clients, site visits and networking
 opportunities continue to provide value and growth to our business. However, we will review our
 business travel on an annual basis to identify emission reduction possibilities.

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:	2022-23	302	-					
Year 2:	2023-24	322	-					

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								
Electricity (location- based method, scope 2)	39.25	48.37	Opening of Perth officeAdditional tenancy in Bunbury office								

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

Certified brand name	Product/Service/Building/Precinct used
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	5.83	5.83
Cleaning and chemicals	0.00	0.00	6.19	6.19
Construction materials and services	0.00	0.00	3.20	3.20
Electricity	0.00	48.37	3.65	52.03
Food	0.00	0.00	9.33	9.33
Horticulture and agriculture	0.00	0.00	0.30	0.30
ICT services and equipment	0.00	0.00	55.21	55.21
Machinery and vehicles	0.00	0.00	0.19	0.19
Office equipment and supplies	0.00	0.00	11.09	11.09
Postage, courier and freight	0.00	0.00	2.75	2.75
Products	0.00	0.00	0.11	0.11
Professional services	0.00	0.00	88.17	88.17
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.94	0.00	1.22	2.16
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	9.03	9.03
Transport (land and sea)	0.00	0.00	67.37	67.37
Waste	0.00	0.00	7.35	7.35
Water	0.00	0.00	1.35	1.35
Working from home	0.00	0.00	0.13	0.13
Grand Total	0.94	48.37	272.46	321.79

Uplift factors

N/a

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)	100	31%
Verified Carbon Units (VCUs)	222	69%

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 (%)
Jawoyn Fire 2	ACCU	ANREU	10 Oct 2024	8,330,523,595 – 8,330,523,694	2021-22	-	100	0	0	100	31%
The Mai Ndombe REDD+ Project	VCU	Verra	05 Nov 2024	<u>5530-241480896-</u> 241481117-VCU-048-MER- <u>CD-14-934-01012016-</u> <u>31122016-1</u>	2016	-	222	0	0	222	69%
	Total eligible offsets retired and u								sed for this report	322	
	Total eligible offsets retired this report and banked for use in future reports								0		

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/a

APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU36448		
Current Status	Completed (4)		
Status Date	10/10/2024 12:29:36 (AEDT) 10/10/2024 01:29:36 (GMT)		
Transaction Type	Cancellation (4)		
Transaction Initiator	Listorti, Julian		
Transaction Approver	Clear, Geoffrey		
Transaction Approver		MD Southwest Pty Ltd for th	eir FY24 Climate Active accreditation
Transaction Approver Comment	Clear, Geoffrey	MD Southwest Pty Ltd for th Acquiring Accourt	
	Clear, Geoffrey Retired by Viridios Capital on behalf of A		
Transaction Approver Comment Transferring Account	Clear, Geoffrey Retired by Viridios Capital on behalf of A	Acquiring Account	tt
Transaction Approver Comment Transferring Account Account AU-304 Number	Clear, Geoffrey Retired by Viridios Capital on behalf of A	Acquiring Account	tt
Transaction Approver Comment Transferring Account Account AU-304 Number Account Name VIRIDIO	Clear, Geoffrey Retired by Viridios Capital on behalf of Al	Acquiring Account Account Number	AU-1068

Transaction Blocks

<u>Party</u>	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	<u>Vintage</u>	<u>Expiry</u> <u>Date</u>	<u>Serial Range</u>	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF102021					2021-22		8,330,523,595 - 8,330,523,694	100

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	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)	17,086	0	19%
Residual Electricity	74,187	67,510	0%
Total renewable electricity (grid + non grid)	17,086	0	19%
Total grid electricity	91,273	67,510	19%
Total electricity (grid + non grid)	91,273	67,510	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	74,187	67,510	
Scope 2	66,034	60,091	
Scope 3 (includes T&D emissions from consumption under operational control)	8,152	7,419	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.72%
Mandatory	18.72%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	60.09
Residual scope 3 emissions (t CO ₂ -e)	7.42
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e)	60.09
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2 -e)	7.42
Total emissions liability (t CO ₂ -e)	67.51
Figures may not sum due to rounding. Renewable percentage can be above 100%	

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)
WA	91,273	91,273	48,375	3,651	0	0
Grid electricity (scope 2 and 3)	91,273	91,273	48,375	3,651	0	0
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	91,273					

Residual scope 2 emissions (t CO ₂ -e)	48.37
Residual scope 3 emissions (t CO ₂ -e)	3.65
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	48.37
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	3.65
Total emissions liability	52.03

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 ₂ -e)
N/a	0	0
Climate Active carbon neutral electricity is not renewable ele Active member through their building or precinct certification location-based summary tables. Any electricity that has been market-based method is outlined as such in the market-base	n. This electricity consumption is also included in n sourced as renewable electricity by the building	the market based and

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
N/a	0	0
Climate Active carbon neutral electricity is not renewable electricit Active member through their electricity product certification. This e		

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.

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. **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
Refrigerant	Immaterial

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. <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.
- <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.
- 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 - no emission sources were assessed as not relevant in this reporting period.



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