PUBLIC DISCLOSURE STATEMENT

PIM GROUP AUSTRALIA PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	PIM Group Australia Pty Ltd
REPORTING PERIOD	Financial year 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.* Mike Edkins
	Name of signatory: Mike Edkins Position of signatory: Director Date: 3rd December 2024

Australian Government
Department of Climate Change, Energy, the Environment and Water

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	104 tCO_2-e
CARBON OFFSETS USED	100% CER's
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: The CN Agency
TECHNICAL ASSESSMENT	24 October 2024 The CN Agency Next technical assessment due: FY 2027
THIRD PARTY VALIDATION	Type 1 29 November 2024 C&N Audit Services

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2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared for PIM Group Australia Pty Ltd ABN: 96 629 254 815 for its organisational carbon neutral certification under Climate Active. The Public Disclosure Statement covers the financial year from 1 July 2023 to 30 June 2024.

The organisation's emissions boundary has been defined based on the operational control approach and it includes all Australian business operations of PIM Group Australia in Victoria and New South Wales. This includes the following locations:

• 77 Alexander Street, Crows Nest NSW 2065

• 27 Stephenson Street, Cremorne VIC 3121

• 46 Parkes Avenue, Byron Bay NSW 2481

The overseas operations are not included in the certification. In FY 2024-25 operations locations in the VIC Office and Byron Bay Office changed and will be outlined in the next reporting period. This will also bring improved data management for building utilities.

All relevant emission sources have been included for this base year certification. This submission only includes emission sources attributed to operations by PIM Group Australia and does not include activity relating to services provided by PIM Group Australia. The methods used for collecting data, calculating emissions, and consolidating the carbon inventory are based on the Climate Active Carbon Neutral Standard for Organisations, the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition).

The greenhouse gases considered within the inventory are those that are commonly reported under Kyoto Protocol: Carbon Dioxide (CO_2), Methane (CH_4), Nitrous Oxide (N_2O) and synthetic gasses – Hydrofluorocarbon (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF_6) and Nitrogen Trifluoride (NF_3). All emissions are reported in tonnes of Carbon Dioxide equivalent ($tCO_{2\text{-}e}$).

Organisation description

PIM Group Australia Pty Ltd (ABN 96 629 254 815) is a creative marketing and special event consultancy which specialises in creating experiences, engaging consumers and pushing the boundaries of brand immersion. With over 26 years of industry experience with extensive knowledge across sponsorship, events, exhibitions, conferences, consumer and trade promotions. We work end to end; from the initial creation of the 'big idea', to concept development, right through to execution of the activation or campaign. Our focus is always creating unique experiences in all activations by engaging consumers to interact with our clients' brands.

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 and facilities

Cleaning and chemicals

Electricity

Food

ICT services and equipment

Office equipment and supplies

Postage, courier and freight

Professional services

Transport (air)

Transport (land and sea)

Waste

Working from home

Non-quantified

Refrigerants

Stationary energy and fuels

Water

Outside emission boundary

Excluded
N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

PIM Group Australia is proud to be carbon neutral. The organisation is committed to reducing its emissions using the FY 2023-24 as the base year. PIM Group Australia aims to achieve a 20% reduction in Scope 3 emissions by 2030. PIM Group Australia aims to reduce this base year emissions intensity of 4.15 tCO2/FTE (total emissions per FTE) year on year. The use of emission intensity as a reduction is to allow for fluctuations in business operations. Our strategy encompasses the following key actions:

1. **Staff Travel** – We will continue to exercise our business travel policy to prioritise virtual meetings over in-person gatherings whenever practical. We will also continue to select flight emissions offsets, which are available at checkout when booking flights which encourages airlines to invest in nature.

2. **Land Transport** – PIM Group Australia will review the use of petrol cars and the consumption of fuel for business use. Where possible PIM Group Australia will seek to use electric vehicles. PIM Group Australia will promote the use of public transport when travelling to the office or client appointments. PIM Group Australia will also continue to promote the use of car-pooling amongst employees for all land transport.

3. **ICT Services and Equipment** – When procuring new ICT Services PIM Group Australia will seek to understand the vendor's product or service emissions. All equipment that is no longer suitable for business requirements will be donated if possible or sent to the appropriate e-waste centres.

4. **Waste** – PIM Group Australia aims to collect more detailed waste data. This will inform what landfill waste diversion activities need to be implemented. Staff will be encouraged to increase their awareness of waste, reduce consumption of waste products and recycle without cross contamination. PIM Group Australia provide staff with opportunities to upcycle and donate to further extend the asset life cycle.

5. **Professional Services** – We will request sustainability reporting from our service providers, encouraging them to be working towards sustainability, actively engaged in sustainability and emissions reduction efforts, carbon neutrality and/or being certified. PIM Group is always looking to work with suppliers that are enabling new technologies towards a more sustainable future.
PIM Group Australia will update the existing Sustainability Policy to support the endeavours of the organisation's emissions reduction strategy and educate staff about how they can contribute. This is an evolving document year on year that outlines the organisation's aims and principles in relation to managing the environmental impacts of the business operations.

5.EMISSIONS SUMMARY

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	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	1.14	1.14
Cleaning and chemicals	0.00	0.00	1.80	1.80
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	1.61	1.61
ICT services and equipment	0.00	0.00	21.52	21.52
Office equipment and supplies	0.00	0.00	1.42	1.42
Postage, courier and freight	0.00	0.00	0.09	0.09
Professional services	0.00	0.00	22.12	22.12
Transport (air)	0.00	0.00	18.03	18.03
Transport (land and sea)	0.00	0.00	23.52	23.52
Waste	0.00	0.00	10.97	10.97
Working from home	0.00	0.00	1.08	1.08
Total emissions (tCO_2-e)	**0.00**	**0.00**	**103.31**	**103.31**

Uplift factors

N/A

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
Certified Emission Reductions (CERs)	104	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
Upgradation, Operation and Maintenance of 200 TPD Composting facility at Okhla, Delhi	CER	CDM Registry	30/11/2024	IN-5-218343214-2-2-0-2470 IN-5-218343317-2-2-0-2470	2014-15	104	0	0	104	100%

Co-benefits

The Okhla Compost Plant is a part of the Integrated Scientific Waste Management Scheme of Delhi. It processes over 200 tons of waste from dumpsites every day. The compost produced in the plant is used by local farmers to rejuvenate the soil, that has been affected due to overuse of chemical fertilizers.
The Okhla Compost Plant is a part of the Integrated Scientific Waste Management Scheme of Delhi. In May 2007, IL&FS signed a concession agreement with the Municipal Corporation of Delhi (MCD) to rehabilitate the Okhla compost plant with carbon finance support. The plant has processed to date over 265,000 tons of municipal solid waste, and diverts, on daily basis, over 200 tons of waste from dumpsites. The compost produced in the plant is used by farmers to rejuvenate the soil productivity, that has been affected due to overuse of chemical fertilizers. According to a local study, 67% of the soil in the country is low in organic carbon.

Burning of waste and non-scientific processing contribute to the huge pollution problem in Delhi, which holds PM 2.5 and PM 10 levels that are exponentially higher than the norms. The Okhla Plant, with its scientific process of waste into compost, helps to alleviate this problem.

The CERs generated by the Okhla Compost Plant not only mitigate methane emissions from dumpsites, but also improve the health, social and environmental conditions of the host communities.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

United Nations
Framework Convention on
Climate Change

Date: 30 NOVEMBER 2024
REFERENCE: VC35485/2024

VOLUNTARY CANCELLATION CERTIFICATE

Presented to
PIM Group Australia Pty Ltd

Project
Upgradation, Operation and Maintenance of 200 TPD Composting facility at Okhla, Delhi

Reason for cancellation
I am offsetting greenhouse gas emissions for my company

Number of units cancelled

104 CERs
Equivalent to 104 tonne(s) of CO_2

Start serial number: IN-5-218343214-2-2-0-2470
End serial number: IN-5-218343317-2-2-0-2470

Monitoring period: 01-10-2014 - 31-12-2015

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason included in this certificate is provided by the cancellor.

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	26,090	0	95%
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)	5,124	0	19%
Residual electricity	-3,840	-3,495	0%
Total renewable electricity (grid + non grid)	**31,214**	**0**	**114%**
Total grid electricity	**27,374**	**0**	**114%**
Total electricity (grid + non grid)	**27,374**	**0**	**114%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-3,840**	**-3,495**	
Scope 2	-3,418	-3,111	
Scope 3 (includes T&D emissions from consumption under operational control)	-422	-384	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**114.03%**
Mandatory	**18.72%**
Voluntary	**95.31%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-3.11**
Residual scope 3 emissions (t CO_2-e)	**-0.38**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

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)**
NSW	26,090	26,090	17,741	1,305	0	0
VIC	1,284	1,284	1,014	90	0	0
Grid electricity (scope 2 and 3)	**0**	**0**	**0**	**0**	**0**	**0**
NSW	0	0	0	0		
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**27,374**					

Residual scope 2 emissions (t CO_2-e)	**18.76**
Residual scope 3 emissions (t CO_2-e)	**1.39**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**18.76**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.39**
Total emissions liability	**20.15**

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 electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct 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 building/precinct under the market-based method is outlined as such in the market-based summary table.

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 electricity. These electricity emissions have been offset by another Climate 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 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
Refrigerants	Immaterial
Water	Immaterial
Stationary energy and fuels	Immaterial

Data management plan for non-quantified sources

PIM Group Australia will work with building managers to improve data collection to quantify refrigerants, Stationary energy & fuels and water for next reporting period.

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
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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