

PUBLIC DISCLOSURE STATEMENT

NATION PARTNERS PTY LTD (TRADING AS NATION PARTNERS)

ORGANISATION CERTIFICATION FY2023-24

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Nation Partners Pty Ltd (trading as Nation Partners)
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. Matthew Nation
	Founder & Director 12 December 2024



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1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	94 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	22.37%
CARBON ACCOUNT	Prepared by: Nation Partners
TECHNICAL ASSESSMENT	Date: 17/08/2023 Organisation: Pangolin Associates Next technical assessment due: FY 2025

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organization certification is for the Australian business operations of Nation Partners Pty Ltd (Nation Partners), ABN 96 166 861 892. This Public Disclosure Statement includes information for FY2023–24 reporting period. The consultancy services provided by Nation Partners are not included in this certification.

Organisation description

Nation Partners Pty Ltd (Nation Partners) (ABN: 96 166 861 892) was founded in 2013 with the intent of creating a purpose-driven business with a strong environmental and social conscience. The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. We have three offices across Australia and over 55 full-time equivalent staff. Our office locations are detailed below:

- Melbourne Level 3, 75-77 Flinders Lane, Melbourne, VIC, 3000
- o Sydney Suite 306 and 307, 50 Holt Street Sydney, NSW, 2010
- Canberra Level 2/7 Neptune Street, Phillip, ACT, 2006

Nation Partners provides an array of consultancy services encompassing contaminated land advisory, sustainable development, climate change adaptation and resilience, greenhouse gas mitigation, environmental protection, planning and approvals, investment, and business case advisory, as well as stakeholder relations and communications.

Nation Partners is a certified B Corporation, and we are committed to directing 4% of all profits to social investment initiatives. We are also an employee-owned business with distributed leadership meaning we all have the ability to control our destiny and ensure our collective energy (and profits) are directed towards solving some of the planet's most pressing issues.

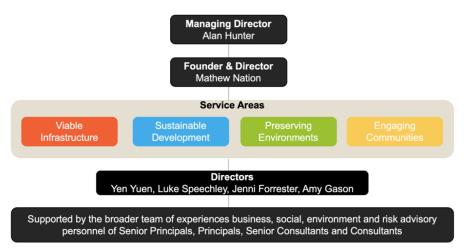


Figure 1. Nation Partners Organisational Structure

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 Non-quantified N/A Accommodation and facilities Cleaning and chemicals Climate Active carbon neutral products and services Construction materials and services Electricity Food Horticulture and agriculture ICT services and equipment Machinery and vehicles Office equipment and supplies Postage, courier and freight **Products Optionally included** Professional services N/A Refrigerants Roads and landscape Stationary energy (gaseous fuels) Stationary energy (liquid fuels) Stationary energy (solid fuels) Transport (air) Transport (land and sea) Waste Water Working from home

Outside emission boundary

Excluded

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Nation Partners is committed to eliminating all Scope 1 and 2 emissions by 2025 and reducing Scope 3 emissions by 50% by 2030, on a baseline year of Financial Year (FY) 2021–22.

Approximately 99% of Nation Partners' emissions profile is generated from Scope 3 emissions (using the location-based method). As such, our Emission Reduction Strategy is predominately focused on reducing these indirect (upstream and downstream) emissions in our value chain.

Emissions Reduction Strategy	Emissions Source	Timeframe / deadline for reduction	KPIs & Measurement Approach						
Goal 1: Eliminate Scope 1 and 2 emissions by 2025									
Action 1.2 Eliminate tenancy electricity emissions through lobbying buildings to convert to GreenPower for communal areas.	Scope 2	Q2, FY2025	Measure reduction in emissions after sourcing carbon neutral electricity.						
Action 1.3 Eliminate refrigerant emissions through regular preventative maintenance	Scope 1	Q2, FY2025	Measure reduction in emissions from period prior to regular maintenance compared to after regular maintenance.						
Goal 2: R	educe Scope 3 emiss	ions by 50% by 2	030						
Action 2.1 Eliminate transport emissions (air) by mandating that emissions offsets are purchased for each flight at the point of transaction	Scope 3	FY2024 Currently underway	Measure reduction in emissions following implementation of mandate compared to previous / BAU business travel.						
Action 2.2 Encourage staff to purchase Greenpower and carbon neutral gas (where applicable) for their homes to reduce emissions associated with staff working from home.	Scope 3	FY2024	Monitor staff uptake of GreenPower and track emissions savings.						
Action 2.3 Update procurement / supplier policy to preference carbon neutral suppliers	Scope 3	FY2024 Currently underway	Compare reduction figures from before and after this action is implemented.						

Action 2.4 Encourage professional service providers (e.g. IT service, legal, and accounting) to become Climate Active carbon neutral certified for the services they provide.	Scope 3	FY2026	Survey suppliers to track number of services provided that become carbon neutral
Action 2.5 Implement sustainable travel policy that preferences carbon neutral accommodation and use of electric vehicles (where feasible) for travel purposes.	Scope 3	Complete	Monitor trips taken and corresponding emissions compared with previous / BAU business travel.

Emissions reduction actions

Nation Partners is dedicated to continually reducing our emissions to ensure that we can meet our Emissions Reduction Strategy commitments and lower our environmental impact. A summary of the actions we have taken across the past financial year to lower our emissions profile are detailed below.

Nation Partners has successfully eliminated Scope 1 transport related emissions (Action 1.1 in FY2022-23 Emissions Reduction Strategy). This has been facilitated through prioritising low emission transport options in our direct business operations. For example, employees are encouraged to walk to meetings or host via online calls. Nation Partners recognises there is still significant effort to be made in reducing our Scope 3 transport related emissions.

In pursuit of **Action 1.2**, we have engaged in conversations with our landlord at the Alley (75-77 Flinders Lane, Melbourne, VIC) about the merits of transitioning to 100% GreenPower for electricity needs in communal areas. As of 2024, these conversations remain ongoing. The base building electricity supply is provided through Momentum Energy who offer GreenPower alternatives, so Nation Partners will continue to pursue these conversations to encourage uptake of renewable energy.

In pursuit of **Action 2.1**, Nation Partners now requires all staff to purchase offsets for every flight taken, at the point of transaction, to offset emissions associated with the air travel. Nation Partners is currently in conversations with our ethical travel consultants, Reho, to be able to capture the offsets purchased with flights, as this data has been difficult to access through the reports. As such, Nation Partners has not included flight offsets in this reporting period as we cannot robustly confirm the number of offsets purchased. Nation Partners has taken a conservative approach in likely overbuying offsets for our total emissions.

Nation Partners is steadfast in its commitment to pursuing the remaining actions on our Emissions Reduction Strategy and will continue to advocate for more sustainable solutions and decisions amongst ourselves, our suppliers and our clients.

5.EMISSIONS SUMMARY

Emissions over time

		Total tCO₂-e (without uplift)
Base year:	2021-22	79.57
Year 2:	2022-23	119.98
Year 3:	2023-24	93.72

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					
Professional services	21.69	26.13	Increase in professional service emissions totals can be attributable to new and additional processes and services implemented at Nation Partners in FY2023-24. This includes onboarding of new human resources (HR) system which involved extensive engagement with the provider. Additionally, Nation Partners engaged marketing consultants to support a design rebrand.					
Transport (air)	2.75	14.07	Transport (air) emissions have principally grown as carbon offsets for flights have not been considered in our emissions total. In previous reporting years, data on the number of carbon offsets purchased has been more readily accessible. This year, Nation Partners has been unable to clearly identify the number of offsets purchased and as such has taken a conservative approach by excluding any possible carbon offsets purchased to offset air travel. We are working with our sustainable travel agent, Reho, to rectify this issue and ensure that offsets can be readily identifiable in future years.					

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

Certified brand name	Product/Service/Building/Precinct used
Holt & Hart	50 Holt Street, Surry Hills, NSW, 2010 (Building)

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	3.31	3.31
Cleaning and Chemicals	0.00	0.00	1.07	1.07
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	0.02	0.02
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	7.15	7.15
Horticulture and Agriculture	0.00	0.00	0.34	0.34
ICT services and equipment	0.00	0.00	4.10	4.10
Machinery and vehicles	0.00	0.00	0.51	0.51
Office equipment & supplies	0.00	0.00	4.70	4.70
Postage, courier and freight	0.00	0.00	0.59	0.59
Products	0.00	0.00	0.01	0.01
Professional Services	0.00	0.00	26.13	26.13
Refrigerants	1.22	0.00	0.00	1.22
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	14.07	14.07
Transport (Land and Sea)	0.00	0.00	10.57	10.57
Waste	0.00	0.00	5.16	5.16
Water	0.00	0.00	0.40	0.40
Working from home	0.00	0.00	14.37	14.37
Total emissions (tCO ₂ -e)	1.22	0.00	92.50	93.72

Uplift factors

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
Australian Carbon Credit Units (ACCUs)	94 ACCUs	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
Wulburjubur Cultural Fire Project	ACCU	ANREU	23/05/2025	9,018,927,984 - 9,018,928,077	2024-25	94	0	0	94	100%

Co-benefits

Nation Partners has again chosen to purchase offsets through a savanna burning carbon farming project. The Wulburjubur Cultural Fire Project mitigates late dry season wildfires through early dry season burns, protecting the land while honouring the traditions of the Western Yalanji people.

The project site is located on the 577-square-kilometer Wulburjubur Bama Land Trust in Cape York, Queensland. This site benefits from a livestock- and gamba grass-free environment, enhancing biodiversity and ecosystem resilience. In 2022, the project earned 4,967 Australian Carbon Credit Units (ACCUs), verified by SavBAT reports and the Clean Energy Regulator. Building on this success, it achieved 5,799 ACCUs in 2023, bringing its total contribution to 10,766 ACCUs—demonstrating the effectiveness of traditional practices in reducing carbon emissions.

We are proud to be supporting emissions abatements through a project that recognises the practices of the Traditional Owners and provides ongoing opportunities for connection to Country.

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	27,006	0	4%
Climate Active precinct/building (voluntary renewables)	114,018	0	17%
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)	1,822	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	460	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	5,559	0	1%
Residual Electricity	516,722	470,217	0%
Total renewable electricity (grid + non grid)	148,865	0	22%
Total grid electricity	665,587	470,217	22%
Total electricity (grid + non grid)	665,587	470,217	22%
Percentage of residual electricity consumption under operational control	0%	,	
Residual electricity consumption under operational control	0	0	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	516,722	470,217	
Scope 3	516,722	470,217	

Total renewables (grid and non-grid)	22.37%
Mandatory	0.90%
Voluntary	21.46%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	0.00
Residual scope 3 emissions (t CO ₂ -e)	470.22
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	68%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	2,458	1,671	1,137	84	787	574
NSW	649,239	441,482	300,208	22,074	207,756	151,662
SA	0	0	0	0	0	0
VIC	13,890	9,445	7,462	661	4,445	3,823
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)	665,587	452,599	308,806	22,819	212,988	156,059
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	665,587					

Residual scope 2 emissions (t CO ₂ -e)	308.81
Residual scope 3 emissions (t CO ₂ -e)	178.88
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	15.91
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	9.37
Total emissions liability	25.28

Operations in Climate Active buildings and precincts

.5	
Electricity consumed in	Emissions
	(kg CO ₂ -e)
building/precinct (kWh)	
633,432.34	0
	Climate Active certified building/precinct (kWh)

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.

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. 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
N/A	

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:

- <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 or precinct's greenhouse gas risk exposure.
- 4. Stakeholders Key stakeholders deem the emissions from a particular source are relevant.
- 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



