PUBLIC DISCLOSURE STATEMENT

MOIR GROUP

ORGANISATION CERTIFICATION
FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Moir Group
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023
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.* Stephen Moir
	Stephen Moir Director 20 February 2024

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

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	120 tCO_2-e
OFFSETS USED	VCU
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd.
TECHNICAL ASSESSMENT	Next technical assessment due: FY2024

Contents

2.CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the Financial Year 2023, from 1 July 2022 to 30 June 2023, and covers the Australian business operations of Moir Group (ABN 15 123 922 921) for the purpose of carbon neutral small organization certification.

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. This includes the following locations and facilities:

- Level 8, 65 York Street, Sydney NSW.

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)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO_2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO_2-e) using relative global warming potentials (GWPs).

Organisation description

Moir Group (ABN 15 123 922 921) is a finance and accounting recruitment firm. At Moir Group, we realise that work is a big part of people's lives and having a satisfying job is a big part of having a fulfilling life. Moir Group specialises in the recruitment of accounting, finance and ESG professionals from assistant accountant to group finance director level within Australia. We also train in recruitment and staff retention-related issues. We recruit permanent and contract/temporary accounting and finance staff, and we are a preferred supplier to the NSW state government.

Moir Group are continually reviewing and optimising our operations to reduce GHG emissions internally. Our Climate Active certification, which covers our location in Sydney and our working from home arrangements, demonstrates our on-going commitment to taking climate action.

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

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

Climate Active Carbon Neutral Products and Services

Electricity

Food

ICT services and equipment

Machinery and vehicles

Office equipment & supplies

Professional Services

Refrigerants

Stationary energy and fuels

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

Postage, Courier & Freight

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Moir Group is still committed to reduce its total scope 1, 2 and 3 emissions from the business by 30% by 2030 compared to the 2021 baseline. This is being achieved through the following measures:

Scope 1 emissions to be reduced by:

- Moving our office to a serviced office.
- Encouraging staff working from home.

Scope 2 emissions to be reduced by:

- Switching to 100% renewable electricity by 2026.
- Increasing the efficiency of heating, ventilation and air conditioning units by monitoring and checking the office temperature to ensure that they are set at an optimum temperature.
- Reduce appliances & equipment use and only purchase energy efficient office equipment. Encourage staff to switch off equipment at the end of the day.

Scope 3 emissions will be reduced by:

- Reducing business travel by the use of video conferencing. A reduction of 50% is expected by 2025.
- Where business travel is necessary, travel carbon neutral where possible. Use carbon neutral hotels/flights where possible.
- Procure products and services (including professional services) from certified carbon neutral (e.g., Climate Active) suppliers and providers.
- Implement a sustainable procurement policy for office equipment, stationery and similar.
- Implement a 3 Bin waste system for different waste types to reduce landfill over the next 4 years. Work with the building manager to ensure that recycling is occurring.
- Encourage staff to adopt energy efficient working practices when they are working at home. To be achieved through education.

Emissions reduction actions

We have developed our new ESG recruitment division and take sustainability very seriously.

We have moved to a new serviced office, a smaller office.

We use less office printing and have completely stopped printing our company brochures with a third-party printer. We only do digital and online advertising.

Our staff is encouraged to work from home as much as possible.

The majority of our corporate events are now online and in the form of webinars.

We educate our staff on sustainability and climate change.

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:	2020–21	149.03	156.48
Year 2:	2021-22	105.17	110.43
Year 3:	2022-23	113.8	119.48

Significant changes in emissions

Emission source name	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Detailed reason for change
Computer and technical services	31.9	23.56	Upgraded the IT system in the previous year's reporting period.
Advertising services	22.12	38.32	Increased spend on advertising to due commencement of the ESG Division of the business

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting services
Opal Paper	Winc Carbon Neutral Paper
Qantas	Opt-in carbon neutral service

Emissions summary

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

Emission category	Sum of scope 1 (tCO_2-e)	Sum of scope 2 (tCO_2-e)	Sum of scope 3 (tCO_2-e)	Sum of total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	0.55	0.55
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	8.82	11.00	19.82
Food	0.00	0.00	0.44	0.44
ICT services and equipment	0.00	0.00	29.65	29.65
Machinery and vehicles	0.00	0.00	0.72	0.72
Postage, courier and freight	0.00	0.00	0.18	0.18
Professional Services	0.00	0.00	53.20	53.20
Refrigerants	0.19	0.00	0.00	0.19
Stationary energy and fuels	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	2.11	2.11
Transport (Land and Sea)	0.00	0.00	1.49	1.49
Waste	0.00	0.00	1.95	1.95
Water	0.00	0.00	0.12	0.12
Working from home	0.00	0.00	3.36	3.36
Total	**0.19**	**8.82**	**104.78**	**113.79**

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't 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
Compulsory additional 5% of the total for being a small organisation	5.69
Total of all uplift factors	5.69
Total footprint to offset *(total net emissions from summary table + total uplifts)*	119.48

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 119.48 tCO_2-e. The total number of eligible offsets used in this report is 120. Of the total eligible offsets used, 0 were previously banked and 120 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

The main purpose of this project activity is to generate clean form of electricity through renewable solar energy source.

The project is a bundled project activity which involves installation of 120 MW solar project in different states of India through SPVs.

Over the 10 years of first crediting period, the project will replace anthropogenic emissions of greenhouse gases (GHG s) estimated to be approximately 213,089 tCO_2e per year, thereon displacing 220,752 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel-based power plant.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
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 (%)**
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra	15/02/2024	10730-245073092-245073211-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	0	120	0	0	120	100%
									Total eligible offsets retired and used for this report	120	
									Total eligible offsets retired this report and banked for use in future reports	0	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	120	100%

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 **location-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 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)	4,717	0	19%
Residual Electricity	20,373	19,457	0%
Total renewable electricity (grid + non grid)	**4,717**	**0**	**19%**
Total grid electricity	**25,090**	**19,457**	**19%**
Total electricity (grid + non grid)	**25,090**	**19,457**	**19%**
Percentage of residual electricity consumption under operational control	48%		
Residual electricity consumption under operational control	**9,814**	**9,372**	
Scope 2	8,667	8,277	
Scope 3 (includes T&D emissions from consumption under operational control)	1,147	1,095	
Residual electricity consumption not under operational control	**10,559**	**10,084**	
Scope 3	10,559	10,084	

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)	**8.28**
Residual scope 3 emissions (t CO_2-e)	**11.18**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**8.28**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11.18**
Total emissions liability (t CO_2-e)	**19.46**

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	**48%**	**(kWh)**	**Scope 2 Emissions (kg CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO_2-e)**
ACT	0	0	0	0	0	0
NSW	25,090	12,086	8,823	725	13,004	10,273
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)	**25,090**	**12,086**	**8,823**	**725**	**13,004**	**10,273**
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)	**25,090**					

Residual scope 2 emissions (t CO_2-e)	**8.82**
Residual scope 3 emissions (t CO_2-e)	**11.00**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**8.82**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**11.00**
Total emissions liability	**19.82**

Operations in Climate Active buildings and precincts

N/A

Climate Active carbon neutral electricity products

N/A

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
N/A	N/A

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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