PUBLIC DISCLOSURE STATEMENT

MACKENZIE MARINE & TOWAGE PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Mackenzie Marine & Towage Pty Ltd
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024
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.* 
	Sean Mackenzie Managing Director Date: 03/07/2025

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1135 tCO_2-e
CARBON OFFSETS USED	97.44 % CER Units and 2.56% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Prabadevi Gunasekaran for RSM Australia
TECHNICAL ASSESSMENT	30/03/2023 Tim Pittaway RSM Australia Next technical assessment due: FY 2026

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of Mackenzie Marine & Towage Pty Ltd, ABN 35 128 970 196. Mackenzie Matine & Towage's services are not included as part of this certification.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

Mackenzie Marine Towage Pty Ltd (MMT) (ABN 35 128 970 196) is a family-owned company providing harbour towage services in Esperance, WA. This organisation certification is for MMT's Australian business within our operational control. MMT's operations, offices and core assets are located in Western Australia.

MMT has been committed to and been involved in the growth of the port, with investments in tugs, crews, and equipment to service the changing needs of the port and community.

MMT recognises the necessity to balance the needs of the environment, economy, and society; ensuring existing organisational developments do not compromise the ability of future generations to meet their own needs. MMT utilises a triple bottom line approach to measure its financial and economic performance, level of social responsibility and ability to mitigate environmental impacts from tug operations.

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

Electricity

Accommodation

Cleaning & Chemicals

ICT services & equipment

Flights

Food

Land and sea transport – Fuel

Land and sea transport – Employee commute

Office Equipment & Supplies

Postage, Freight, & courier

Products (Clothing)

Professional services

Refrigerants

Stationary energy (Gaseous, liquid and solid fuels)

Water

Waste

Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Below is the summary of emission reduction commitments made by MMT during the first year of certification:

MMT have made a commitment to be carbon neutral through in setting by 2050 through a range of activities including behavior changes, alternative products, sustainable procurement, adopting new technologies and changing business operations model. Emissions that are not avoidable due to no alternatives or cannot be reduced entirely will be offset with the use of carbon offsets.

One of the primary emissions comes from the use of fuel for vehicles and vessels. As much of this cannot be avoided, and no viable alternative on the market these emissions will be managed through efficiency. Maintaining vehicles and vessels will ensure fuel to km or nautical mile will be maximised. When viable alternative fuels are on the market specifically for the use in vessels MMT will look at adoption.

For the procurement of additional vessels these will be purchased in line with International Maritime Organization Standards, which outline minimum standards for efficiency. In procuring vessels which are compliant with these standards will ensure MMT are purchasing best technology available to create efficiency and ensuring where possible vessels are able to adopt new low emission fuels which may be available in the future.

Energy is our second largest emission source. MMT will initially focus on efficiency on sites and on the vessels through the adoption of LED and low energy devices and behavior changes. This will include education on energy for staff as part of the environmental plan and training to reduce our energy consumption. MMT are also looking at green energy providers where we will be able to procure renewable energy sources to reduce our emissions and drive renewable energy up take in Australia.

Waste is another high emission source for MMT. Although some of the waste is not avoidable at this stage, MMT are implementing training for staff in attempts to reduce waste, especially single use plastic waste. We encourage staff to use reusable water bottles, food storage and coffee cups. We will also re-educate staff on appropriate waste separation to reduce contamination of our waste.

As another majority of MMT's emissions are scope 3, we will look for more sustainable procurement options, including purchasing from Climate Active Carbon neutral companies, goods and services, as well as looking at low emissions products and services. As we develop this, we aim to work with our preferred supplier list on encouraging them to adopt low emission or carbon neutral business activities.

There have been some significant management change in the last financial year and as a result, MMT are still developing timeframes and quantified targets in line with the above action plans. A more detailed strategy with expected timeframes and targets will be developed by the end of FY2025.

Emissions reduction actions

The below actions have been taken so far in line with identified improvement areas outlined under emission reduction strategy).

Fuel efficiency: All MMT vehicles and vessels continue to be regularly serviced to ensure efficient use of fuel is achieved. Crew are encouraged to use our work vehicles and share-ride to the tug pens instead of travelling individually from the workshop to the Port. With regards to shipping, our tug masters attend meetings with the Port's Pilots and include discussions on suggested improvements on manoeuvres for berthing/unberthing vessels with the intention of reducing time taken to complete a manoeuvre which reduces fuel consumption.

Energy and waste: Behavioral changes – Crew are educated and encouraged to recycle materials as per Esperance Shire's recycling programs. Batteries, globes and toner cartridges are recycled separately to the fortnightly blue bin and dropped off to the Esperance Shire offices on an as-needs basis (approximately every 6 months. Crew are to bring dirty linen to the workshop for washing and hanging to dry outside instead of using dryers onboard the tug.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year:	2020-21	2407	N/A
Year 1:	2022-23	1578	N/A
Year 2:	2023-24	1135	N/A

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**
Diesel oil post-2004	1345.03	874.84	2023-24 was a “normal” year in regards to shipping and there were no other unique activities (such as emergency response to vessels in distress, or steaming to other ports/towns.) In 2022-23 we had 2 tugs steam Esperance to Fremantle return for their 5 year out of water hull survey (20,000L ea tug). In 2022-23 we also steamed to Albany to assist a vessel in distress (20,000L).

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

The electricity summary is available in 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	5.55	5.55
Cleaning and chemicals	0.00	0.00	1.47	1.47
Electricity	0.00	59.25	4.47	63.72
Food	0.00	0.00	2.56	2.56
ICT services and equipment	0.00	0.00	2.67	2.67
Office equipment & supplies	0.00	0.00	1.42	1.42
Postage, courier and freight	0.00	0.00	10.08	10.08
Products	0.00	0.00	0.67	0.67
Professional services	0.00	0.00	23.70	23.70
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	9.73	9.73
Transport (Land and sea)	732.13	0.00	190.50	922.63
Waste	0.00	0.00	72.45	72.35
Water	0.00	0.00	18.48	18.48
Working from home[1]	0.00	0.00	-0.41	-0.41
Total emissions (tCO_2-e)	**732.13**	**59.25**	**343.25**	**1134.63**

Uplift factors

N/A

[1] Working from home negative emissions represents avoided emissions not accounted for in staff commute net emissions (Transport (land and sea))

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)	29	2.56%
Certified Emissions Reductions (CERs)	1106	97.44%

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
Piccaninny Plains Carbon Abatement Project	ACCU	ANREU	15/02/2023	8,330,150,731 to 8,330,151,530	2021-2022	800	771	0	29	2.56%
Darajat Unit III Geothermal Project	CER	ANREU	13/02/2023	20,409,280 to 20,410,079	CP2	800	0	0	800	70.48%
Wayang Windu Phase 2 Geothermal Power Project	CER	ANREU	6/12/2024	34,194,943 to 34,195,248	CP2	306	0	0	306	26.96%

Co-benefits

Project 1 - Piccaninny Plains Carbon Abatement ERF Project

This project focuses on fire management at Piccaninny Plains which involves prescribed burning in the early dry season over a 170,000 ha area. Prescribed burning operations are intended to break-up country, creating a patchwork of fuel loads of different ages. The fire management activities limits the spread of any wildfires later in the year and, importantly, ensures that the landscape contains patches of vegetation that is old growth (which many animals need for food and shelter). Fire is also used on Piccaninny Plains to control and reduce weed infestations.

Project 2 - Darajat Unit III Geothermal Project

Located on the volcanic island of Java, 150km from Jakarta, this project avoids greenhouse gas emissions associated with electricity generation from fossil fuels by tapping into Indonesia's vast geothermal resources to generate electricity for the JAMALI grid. Recognised as one of the most efficient geothermal plants in the world, Darajat Unit III is helping to displace coal and oil in Indonesia's electricity infrastructure and supporting the Nation's transition to renewable energy.

Sitting within an area known for its biodiversity, Darajat Unit III has helped improve infrastructure in the region, and supports the local community through job creation and investment in schools, helping to address high illiteracy rates in the area.

Key co-benefits include:

- Reduces greenhouse gas emissions and air pollutants by displacing energy from fossil fuel plants.
- Supports Indonesia's transition to renewables.
- Taps into natural resources to supply clean, renewable energy to the JAMALI grid.
- Supports the local community through improved education and job opportunities.

Project3 – Wayang Windu Phase 2 Geothermal Project

The Wayang Windu Phase 2 is a 117MW geothermal power generation project, located at the Wayang Windu 40km south Bandung in West Java, Indonesia which displaces fossil fuel-based electricity with clean, renewable geothermal energy.

This project provides a range of benefits, including environmental sustainability through natural resource conservation and community health, economic sustainability for the local population, social sustainability via community participation, and technological sustainability through enhanced local capacity and utilisation.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Evidence of offset retirement

OFFICIAL

Australian Government
Clean Energy Regulator

15/02/2023 VC202223-00106

To whom it may concern,

Voluntary cancellation of units in ANREU
This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, ENERGYLINK SERVICES PTY LTD (account number AU-3226).

The details of the cancellation are as follows:

Date of transaction	15 February 2023
Transaction ID	AU26159
Type of units	KACCU
Total Number of units	800
Serial number range	8,330,150,731 - 8,330,151,530
ERF Project	ERF100549 – Piccaninny Plains Carbon Abatement
Vintage	2021-22
Transaction comment	Cancelled to meet Mackenzie Marine & Towage Pty Ltd FY 2022-23 (forecast) Climate Active requirements

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division

Australian Government
Clean Energy Regulator

15/02/2023 VC202223-00105

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, The Sigma Global Company Pty Limited (account number AU-2617).

The details of the cancellation are as follows:

Date of transaction	13 February 2023
Transaction ID	AU26109
Type of units	CER
Total Number of units	800
Serial number range	20,409,280 - 20,410,079
Kyoto Project	ID-673
Transaction comment	Cancelled to meet Mackenzie Marine & Towage Pty Ltd FY 2022-23 (forecast) Climate Active requirements

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division
Clean Energy Regulator
CER-RegistryContact@cer.gov.au
www.cleanenergyregulator.gov.au

CLEAN ENERGY REGULATOR

Australian Government
Clean Energy Regulator

9 December 2024 VC202425-00643

To whom it may concern,

Voluntary cancellation of units in ANREU
This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, ENERGYLINK SERVICES PTY LTD (account number AU-3226).

The details of the cancellation are as follows:

Date of transaction	6 December 2024
Transaction ID	AU37841
Type of units	CER
Total Number of units	306
Serial number range	34,194,943 - 34,195,248
Kyoto Project ID	ID-3193
Transaction comment	Cancelled on behalf of Mackenzie Marine & Towage Pty Ltd to meet FY2023-24 Climate Active requirements.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, Voluntary cancellations register | Clean Energy Regulator (cer.gov.au).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division

CLEAN ENERGY REGULATOR

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)	20,928	0	19%
Residual Electricity	90,867	82,689	0%
Total renewable electricity (grid + non grid)	**20,928**	**0**	**19%**
Total grid electricity	**111,795**	**82,689**	**19%**
Total electricity (grid + non grid)	**111,795**	**82,689**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**90,867**	**82,689**	
Scope 2	80,882	73,602	
Scope 3 (includes T&D emissions from consumption under operational control)	09,985	9,087	
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)	**73.60**
Residual scope 3 emissions (t CO_2-e)	**9.09**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**73.60**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**9.09**
Total emissions liability (t CO_2-e)	**82.69**

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)**
WA	111,795	111,795	59,252	4,472	0	0
Grid electricity (scope 2 and 3)	**111,795**	**111,795**	**59,252**	**4,472**	**0**	**0**
WA	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**111,795**					

Residual scope 2 emissions (t CO_2-e)	**59.25**
Residual scope 3 emissions (t CO_2-e)	**4.47**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**59.25**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**4.47**
Total emissions liability	**63.72**

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
N/A	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:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's or 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						

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