



PUBLIC DISCLOSURE STATEMENT

PHARMOUT PTY LTD

ORGANISATION CERTIFICATION
FY2023–24


Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	PharmOut Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<p><i>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.</i></p> <p> Trevor Schoerie (Jul 31, 2025 16:29:41 GMT+10)</p> <p>Trevor Schoerie Managing Director Date: 31/07/25</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	186 tCO ₂ -e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Resource Intelligence Pty Limited
TECHNICAL ASSESSMENT	Date: 19 December 2024 Organisation: Resource Intelligence Pty Limited Next technical assessment due: FY2027 report
THIRD PARTY VALIDATION	Initial report: Type 1: Organisation Verification Date: 28 July 2022 Organisation: GPP Audit Pty Limited

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2.CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of PharmOut Pty Ltd, ABN 85 117 673 766 (PharmOut), including the subsidiaries listed in the table below. The emissions inventory includes all PharmOut's activities and operations up to a client's site. PharmOut's services at a client's site are not included as part of this certification.

This Public Disclosure Statement includes information for FY2023-24 reporting period. It has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations using an operational control approach.

Organisation description

PharmOut Pty Ltd (ACN 117 673 766) is a professional consultancy specialising in supporting the pharmaceutical, cosmetics, medical devices, and veterinary manufacturing industries. Our clients are household names such as Pfizer, Astra Zeneca, CSL, Cochlear and many, many more.

PharmOut has an office located in Burwood East outside of metropolitan Melbourne and virtual offices in Sydney, Perth, Brisbane, Adelaide, Hong Kong, New Zealand and South Africa.

PharmOut's Burwood office is located at Unit 10 / 24 Lakeside Drive, Burwood East, Victoria, 3151.

From providing technical services such as Architecture, Engineering, Compliance, Training and Validation, PharmOut has been acutely aware of the need to reduce our own and our clients' carbon footprints, and our project experience has engendered a sense of responsibility within our organisation, through the realisation that we can, at least in part, make an (albeit small) difference through our operations.

Since 2016, PharmOut has been the leading Australian consultancy to the Green Rush, i.e., the Medicinal Cannabis industry, but it's hardly considered a "green" industry - if grown indoors, as most crops are in North America, the industry spends approximately US\$6bn per year on electricity. Since 2017, we have been offering educational courses on sustainability to the wider industry, as the recognition of the importance of the reduction of emissions has become inherent within the signature of our practices. Becoming a carbon neutral consultancy is both a mechanism to meet what we deem to be our obligation, but also as a means to continue to support the projected sensibility of the lifecycle of our operations.

Since inception in 2006, PharmOut has always been a resource conscious firm. We have been a paperless business for well over a decade, we design power-efficient facilities and have also developed innovative energy efficient cultivation systems for the cannabis industry. The next step was to concentrate on how we could help to make a bigger difference - to help to make the world a better place.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
nil		

If there are entities that are related to the organisation, but which are not included in the organisational boundary of this certification, you can also outline them here. Otherwise delete the text and box below.

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
nil		

3.EMISSIONS BOUNDARY

This is a medium organisation certification, which uses the standard Climate Active organisation emissions boundary, using an operational control approach.

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.

The emissions boundary does not include emissions associated with PharmOut personnel working at a client's site. In most circumstances PharmOut personnel are engaged by clients as an internal resource or as a technical consultant for a specific project. As part of that engagement PharmOut as an organisation does not have any operational control over the operations at a client's site or potential emissions and associated emissions reduction strategies. The PharmOut emissions boundary does include staff commuting to client sites.

Inside emissions boundary

Quantified

Business travel - flights, taxis, Ubers, hire cars, hotels & meals (international/domestic)

Cleaning services

Electricity - office usage

Employee commuting, including to client sites

Food, drinks & catering

Fuel consumed - business travel in private vehicles

ICT services & equipment - computer equipment & accessories, IT services & data storage

Office equipment & supplies - office furniture, printing, stationery, accessories, paper products & publications

Postage, couriers & freight

Professional services - legal, accounting, technical & business services & education

Safety clothing & footwear

Stationary energy

Telecommunications - phone & internet

Water

Working from home

Non-quantified

Refrigerants

Waste to landfill

Tenancy base building services

Optionally included

N/A

Outside emission boundary

Excluded

Staff working at client sites

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

PharmOut commits to reducing measured scopes 1, 2 and 3 emissions by 5% by 2028-29, from a 2018-19 base year.

Business Travel

PharmOut continue to monitor business travel to ensure that virtual meetings, training and site audits are offered to clients in lieu of physical travel by air and vehicle to reduce Scope 1 and 3 emissions. Business travel associated with air travel will continue to be monitored and reduced by 5% each year starting FY25.

Business travel associated with taxi and rideshare will continue to be monitored and reduced by 5% each year starting FY25. With the increase in electric vehicles in Australia, there is an increasing number of hire car, ride-share and taxi vehicle services that are electric. PharmOut, where possible and where the cost is less than 10% above that of a combustible engine vehicle, will opt for electric options for travel.

Electricity

PharmOut continue to monitor office temperatures and energy consumption to reduce Scope 2 and 3 emissions from electricity consumption. Past actions include selecting a south facing office to reduce heat in summer, replacing our lights with LEDs, and installing curtains for better thermal insulation. Solar units were installed in September 2023. It is anticipated that the solar units will reduce Scope 2 and 3 emissions by 5% each year starting FY25.

Procurement

PharmOut are in the process of implementing a sustainable procurement policy, prioritising sustainably responsible and Climate Active carbon neutral services and products where possible. It is expected that the number of available certified suppliers will continue to increase and help reduce emissions. The selection of Climate Active carbon neutral suppliers and procurement of more sustainable products will facilitate the reduction of Scope 3 emissions associated with business operations.

Emissions reduction actions

During the current reporting period we have reduced travel (flights and accommodation) by offering virtual training and audits to clients rather than in person and opted for staff attending virtual conferences and training sessions, in lieu of travel.

Since installing solar in September 2023, we continue to monitor electricity usage and assess other options for reducing energy consumption.

5.EMISSIONS SUMMARY

Emissions over time

This section compares emissions between the base year and all subsequent reporting years until the current year of certification. Reporting years in-between the base year and the latest year of certification is mandatory.

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2018-19	643	675
Year 1:	2020-21	135	142
Year 2:	2021-22	106	112
Year 3	2022-23	236	248
Year 4	2023-24	177	186

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
Long economy class flights (>3,700km)	102	51	Changes in business travel are associated with project related activities and hence may vary from year to year. PharmOut try to limit travel where they can and undertake virtual meetings.
Short economy class flights (>400km, ≤3,700km)	33	37	Changes in business travel are associated with project related activities and hence may vary from year to year. PharmOut try to limit travel where they can and undertake virtual meetings.

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

PharmOut Pty Ltd did not use any Climate Active carbon neutral products or services in this reporting

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

Emissions summary

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

	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	6.62	6.62
Cleaning and chemicals	0.00	0.00	0.49	0.49
Electricity	0.00	13.17	1.17	14.33
Food	0.00	0.00	1.71	1.71
ICT services and equipment	0.00	0.00	4.29	4.29
Office equipment and supplies	0.00	0.00	6.18	6.18
Postage, courier and freight	0.00	0.00	1.06	1.06
Professional services	0.00	0.00	16.08	16.08
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	96.78	96.78
Transport (land and sea)	1.12	0.00	16.11	17.23
Water	0.00	0.00	2.56	2.56
Working from home	0.00	0.00	9.73	9.73
Grand Total	1.12	13.17	162.77	177.06

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

An uplift factor has been applied to account for non-quantified and/or immaterial emission sources as listed in the table below.

Reason for uplift factor	tCO ₂ -e
5% uplift applied for Refrigerants, Waste to landfill & Tenancy base building services where data was not able to be captured for this report	8.85
Total of all uplift factors (tCO ₂ -e)	8.85
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	186

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
Verified Emissions Reductions (VERs)	186	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
300 MW Solar PV Plant at Bhadla, Rajasthan	VER	Gold Standard Impact Registry	10/12/2024	GS1-1-IN-GS7726-2-2022-25483-281439-281624	2022	186	0	0	186	100.00%

Co-benefits

300 MW Solar PV Plant at Bhadla, Rajasthan

The project activity is a 300 MW solar power project, promoted by Clean Solar Power (Bhadla) Pvt. Ltd. at Bhadla, Rajasthan, India. The project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 492,382 tCO₂e per annum, thereon displacing 525,600 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/fossil fuel based power plant.

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	5,721	0	26%
Total non-grid electricity	5,721	0	26%
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)	3,120	0	14%
Residual Electricity	13,546	12,327	0%
Total renewable electricity (grid + non grid)	8,841	0	39%
Total grid electricity	16,666	12,327	14%
Total electricity (grid + non grid)	22,387	12,327	39%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	13,546	12,327	
Scope 2	12,057	10,972	
Scope 3 (includes T&D emissions from consumption under operational control)	1,489	1,355	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	39.49%
Mandatory	13.94%
Voluntary	0.00%
Behind the meter	25.56%
Residual scope 2 emissions (t CO₂-e)	10.97
Residual scope 3 emissions (t CO₂-e)	1.35
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	10.97
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.35
Total emissions liability (t CO₂-e)	12.33
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

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)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	16,666	16,666	13,166	1,167	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)	16,666	16,666	13,166	1,167	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	5,721	5,721	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)	5,721	5,721	0	0		
Total electricity (grid + non grid)	22,387					

Residual scope 2 emissions (t CO ₂ -e)	13.17
Residual scope 3 emissions (t CO ₂ -e)	1.17
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	13.17
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	1.17
Total emissions liability	14.33

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
Refrigerants	<ul style="list-style-type: none"> • Immaterial <1% for individual items and no more than 5% collectively.
Waste to landfill	<ul style="list-style-type: none"> • Data is unavailable but uplift applied.
Tenancy base building electricity	<ul style="list-style-type: none"> • A data management plan is in place.

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Data Management Plan	Action
Review non-quantified emission sources	<p>Collect data for non-quantified emission sources listed in the table above and verify whether the emissions for FY24 are material and reportable as part of PharmOut's reporting boundary.</p> <p>Action Due By: 30 June 2025</p>

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				Stakeholders	Outsourcing	Justification
	Size	Influence	Risk			
Staff working at client sites	Y	N	N	N	N	The emissions boundary does not include emissions associated with PharmOut personnel working at a client's site. In most circumstances PharmOut personnel are engaged by clients as an internal resource or as a technical consultant for a specific project. As part of that engagement PharmOut as an organisation does not have any operational control over the operations at a client's site or potential emissions and associated emissions reduction strategies. The PharmOut emissions boundary does include staff commuting to client sites.



An Australian Government Initiative



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PDS - PharmOut

Final Audit Report

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