



PUBLIC DISCLOSURE STATEMENT

2XE PTY LTD

SERVICE CERTIFICATION

FY2023–24

Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	2XE Pty Ltd
REPORTING PERIOD	1 July 2023 – 30 June 2024
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><i>N Palousis</i></p> <p>Nick Palousis Managing Director 18/06/2025</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	25 tCO ₂ -e
CARBON OFFSETS USED	100% CERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: 2XE PTY LTD
TECHNICAL ASSESSMENT	27 November 2024 for FY 2023-24 Rachel Brdanovic Tandem Energy Next technical assessment due: FY27

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2.CERTIFICATION INFORMATION

Description of certification

2XE Pty Ltd (ABN: 24 149 188 125), trading as 2XE, is a carbon and energy management consultancy, located in North Adelaide, South Australia. The company operates out of its North Adelaide office and provides its services to clients both in South Australia and nationally.

The carbon neutral certification under the Climate Active Carbon Offset Standard covers the emissions that are generated from 2XE Pty Ltd providing net zero strategy, renewable energy, resource efficiency and sustainability consulting services to clients, which includes travel, office equipment and other Scope 3 emissions. Functional unit is defined as billable hours, with emissions expressed in terms of tCO₂-e per full-time equivalent (FTE).

Additionally, a certification claim has been made for the FY23-24 organisation emissions of 2XE Pty Ltd, presented in a separate Public Disclosure Statement.

Service description

The service being certified under the Standard is 2XE's net zero strategy, renewable energy, resource efficiency and sustainability consulting, which includes travel, office equipment and other downstream Scope 3 emissions. The full coverage service functional unit is defined as billable hours, with emissions expressed in terms of tCO₂-e per FTE. The life cycle assessment approach is considered cradle to grave, given that the emissions arising from the service are considered part of the organisation's emission boundary and thus are accounted for in the corresponding Organisation certification and Public Disclosure Statement.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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.

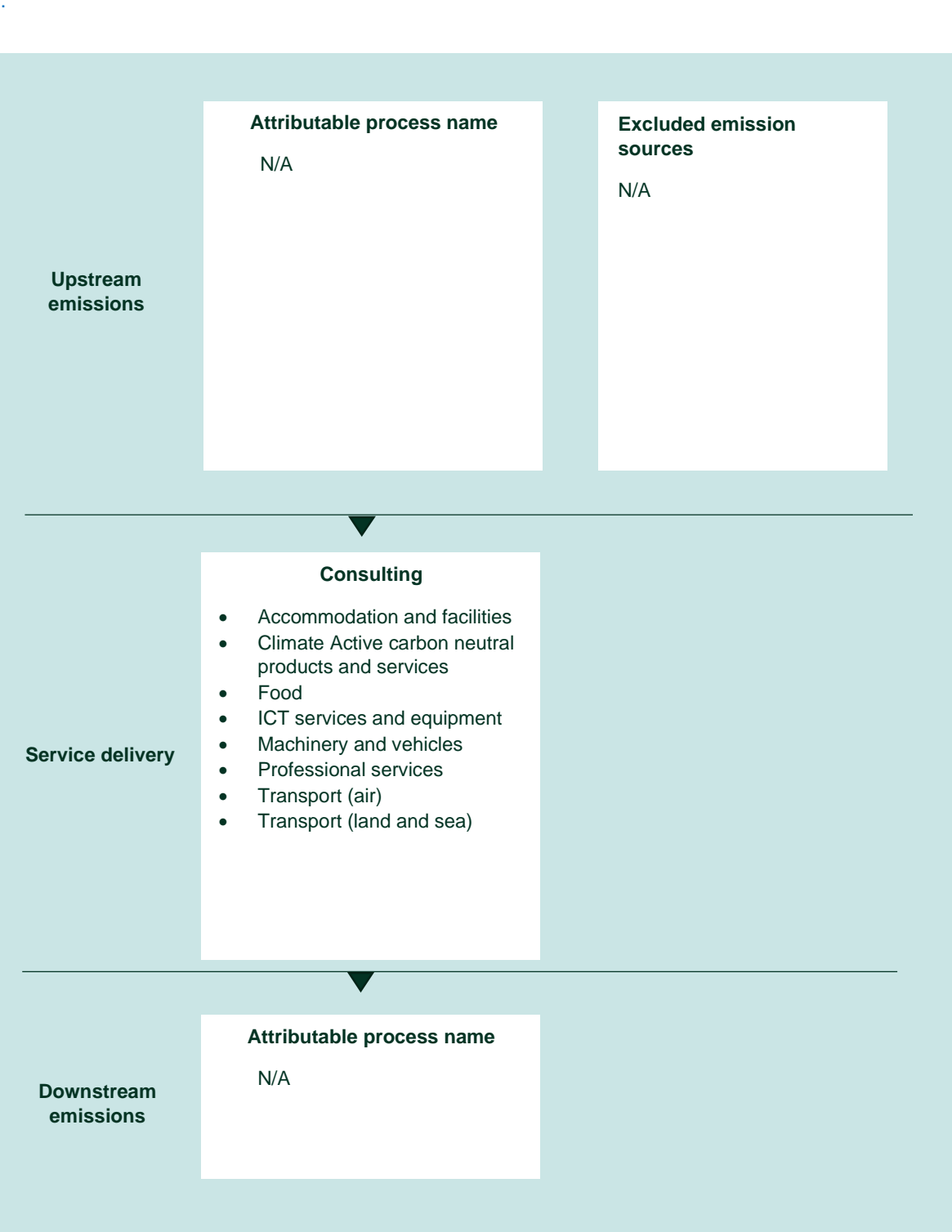
Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Non-attributable</u>
<ul style="list-style-type: none">• Accommodation and facilities• Climate Active carbon neutral products and services• Food• ICT services and equipment• Machinery and vehicles• Professional services• Transport (air)• Transport (land and sea)	N/A	N/A
	<u>Optionally included</u>	
	N/A	

Service process diagram

The service emission boundary is cradle-to-grave, as emissions arising from the service are considered part of 2XE's organisation emission boundary.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

2XE Pty Ltd is continuing its commitment to reduce emissions intensity across scopes 1, 2 and 3 by 40% by 2030, from the 2021 Financial Year base year.

Increase in staffing and other cost in FY2024 has delayed procurement of an electric vehicle that was expected. This is now anticipated to happen in FY2025. This is expected to reduce emissions from staff commute and business travel by 15%.

Where possible, 2XE will continue to select Climate Active businesses in its procurement and will continue to encourage non-Climate Active organisations to pursue the certification as a way of promoting the required decarbonisation of the economy to meet climate emission targets.

Emissions reduction actions

Business transport policy has resulted in more short intra-city trips being taken by electric scooter rather than taxi or rideshare.

This policy continues to include carbon neutral flights, electric and hybrid vehicles for all car hire, and has recently been extended to prioritise Uber Green for any intra-city travel where electric scooter is not an option.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year/Year 1:	2020–21	16.106	2.68 tCO ₂ -e/FTE
Year 2:	2021–22	20.6	2.94 tCO ₂ -e/FTE
Year 3:	2022-23	66.1	5.51 tCO ₂ -e/FTE
Year 4:	2023-24	24.99	1.78 tCO ₂ -e/FTE

Significant changes in emissions

No significant emissions to disclose.

Significant changes in emissions			
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
No significant emissions to disclose			

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

Certified brand name	Product or Service used
Qantas	Flights opt-in service

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Upstream emissions	0
Service delivery	24.99
Downstream emissions	0
Attributable emissions (tCO₂-e)	24.99

A 5% uplift was applied to the Service inventory to compensate for estimations that were undertaken.

Service offset liability	
Emissions intensity per functional unit	1.69
Emissions intensity per functional unit including uplift factors	1.78
Number of functional units covered by the certification	14
Total emissions (tCO₂-e) to be offset	25

6.CARBON OFFSETS

Eligible offsets retirement summary

This certification has taken an in-arrears offsetting approach. The total emissions to offset is 24.92 t CO₂-e. The total number of eligible offsets used in this report is 25. Of the total eligible offsets used, 0 were previously banked and 25 were newly purchased and retired. 0 are remaining and have been banked for future use.

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Certified Emissions Reductions (CERs)	25	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
Biomass Energy Conservation Programme	CER	ANREU	9/12/2024	MW-5-1675022-2-2-0-10182 - MW-5-1675122-2-2-0-10182	CP2	101	76*	0	25	100%

* note that the 76 CERs have been allocated to 2XE's [FY24 organisation certification](#)

Co-benefits

The Biomass Energy Conservation Programme in Malawi aims to reduce household air pollution and deforestation by promoting the use of the locally produced Chitetezo Mbaula stove. These stoves are made from local materials and are more efficient than traditional three-stone fires, reducing particulate emissions by 46%, carbon monoxide by 44%, and firewood consumption by up to 80%. With Malawi's severe deforestation and limited access to electricity, the project addresses urgent needs in cooking practices for rural families, who rely on wood for fuel. Additionally, each stove prevents about 2 tons of CO2 equivalent emissions per family annually.

The programme has a wide range of co-benefits.

Environmentally, it helps mitigate deforestation, reduce soil erosion, and improve air quality by lowering smoke emissions, which reduces the incidence of respiratory diseases such as tuberculosis, asthma, and pneumonia, particularly among women and children.

Socially, the project provides income for over 2,000 people, primarily women, who manufacture and market the stoves. This promotes:

- job creation,
- education and skills development,
- and gender empowerment in rural areas.

Economically, the programme enhances household resilience by lowering firewood costs and reducing the time spent gathering wood. The stove design also improves safety, reducing the risks of burns and accidents in homes. Additionally, the project receives funding from CO2 credit sales, attracting investment and fostering self-reliance through local production. The initiative contributes to sustainable development by addressing key issues such as air quality, employment, and energy access, while promoting technological transfer and local ingenuity.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

Emissions Source	No actual data	No projected data	Immaterial
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 EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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