



PUBLIC DISCLOSURE STATEMENT

BLACK & MORE

**ORGANISATION CERTIFICATION
FY2023–24**

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Black & More
REPORTING PERIOD	Financial year 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><i>Tony Black</i></p> <p>Tony Black Managing Director 6 December 2024</p>



Australian Government

**Department of Climate Change, Energy,
the Environment and Water**

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	145 t CO ₂ -e
CARBON OFFSETS USED	100% VCUs – Darica-1 99MW Hydroelectric Power Plant, Turkey
RENEWABLE ELECTRICITY	N/A - using location-based method
CARBON ACCOUNT	Prepared by: Black & More
TECHNICAL ASSESSMENT	N/A – small organisation

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2.CERTIFICATION INFORMATION

Description of organisation certification

The organisation certification is for the business operations of BLACK EME Pty Ltd, trading as Black and More, ABN 19 609 960 232.

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

Organisation description

Black & More is a provider of professional engineering and project management services operating from five locations: Brisbane, Cairns, Sunshine Coast, Atherton and Toowoomba.

Working primarily in regional and remote areas in Queensland, our team includes 23 professional engineers, project managers, designers and para-professionals.

Building our reputation on successful relationships with long-term business partners and clients, we are committed to providing expert services that ensure client needs are met and expectations exceeded.

"Black & More recognises that we live on a finite planet with limited resources. We seek to provide solutions that are socially, environmentally and economically sustainable. Part of these solutions is moving towards operation of our business with net-zero emissions."

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Some small organisation emission sources have been excluded where they have not occurred.

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 Black & More'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
Cleaning and Chemicals
Construction materials
Electricity
Food
Horticulture and agriculture
ICT services and equipment
Office equipment & supplies
Postage, courier and freight
Professional services
Refrigerants
Stationary energy and fuels
(fuel use reported as part of
'Transport - Land and sea'
category)
Transport (Air)
Transport (Land and sea)
Waste
Water
Work from home

Non-quantified

Optionally included

Outside emission boundary

Excluded

Carbon neutral
products and
services

Products

Roads and
landscape

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Black & More is committed to reducing emissions by 30% by 2030 compared with our 2021-22 baseline. This goal includes the following actions as part of a Five-Year Plan:

Electricity

- Investigate options for purchase of Green Power for South-East Queensland offices (FY24-25 – currently too expensive to implement; however, expected to become more competitive as the energy grid decarbonises).

Waste

- Development of a Waste Management Plan as part of the ISO14001 accredited environmental management system (FY24-25).

Fuel

- A reduction in air travel between major regional centres and capital cities wherever possible, through use of video-link technology.

Emissions reduction actions

The 2023-24 financial year saw Black & More undertake the following actions to reduce emissions:

Electricity

- Encouraging staff to be mindful about their use of electricity by requesting that lights and air conditioning in offices be turned off when not in use.

Printing Costs

- The implementation of more online processes reducing the need for printing/photocopying and paper use. This also included the reduction in purchasing printed professional magazines/periodicals and opting for online versions of these instead.

Fuel

- The majority of in-house meetings being held using video-link technology, saving fuel consumption through air travel.

5.EMISSIONS SUMMARY

Emissions over time

		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year	FY2021–22	182.62	191.75
Year 1	FY2022–23	164.99	173.24
Year 2	FY2023-24	137.22	144.09

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
Taxi and hire car	18.78	14.83	Travel for site inspections are dependent on the location of the site and the necessity to visit the project
Short economy class flights (>400km, ≤3,700km)	25.00	19.92	Flights to site inspections are dependent on the location of the site and the necessity to visit the project

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

There were no Climate Active carbon neutral products or services used.

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-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	4.05	4.05
Cleaning and Chemicals	0.00	0.00	1.11	1.11
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	0.00	0.00

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)
Electricity	0.00	11.35	2.37	13.72
Food	0.00	0.00	2.63	2.63
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT Services and Equipment	0.00	0.00	11.28	11.28
Machinery and Vehicles	0.00	0.00	0.00	0.00
Office Equipment and Supplies	0.00	0.00	1.77	1.77
Postage, Courier and Freight	0.00	0.00	0.06	0.06
Professional Services	0.00	0.00	28.84	28.84
Refrigerants	0.55	0.00	0.00	0.55
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	21.39	21.39
Transport (Land and Sea)	0.00	0.00	35.86	35.86
Waste	0.00	0.00	14.93	14.93
Water	0.00	0.00	0.35	0.35
Working From Home	0.00	0.00	0.68	0.68
Total emissions	0.55	11.35	125.32	137.22

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.

Reason for uplift factor	tCO ₂ -e
Compulsory additional 5% of the total added for small organisations	6.86
Total of all uplift factors	6.86
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	144.09

6. CARBON OFFSETS

Eligible offsets retirement summary

This certification has taken an in-arrears offsetting approach. The total emission to offset is 144.09 t CO₂-e. The total number of eligible offsets used in this report is 145 t CO₂-e. Of the total eligible offsets used, 4 t CO₂-e were previously banked and 145 t CO₂-e were newly purchased and retired. 4t CO₂-e are remaining and have been banked for future use.

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	145	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
DARICA-1 99MW Hydro Power Plant Project, Turkey	VCU	Verra	7 th December 2023	12780-434818460-434818637-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0	2014	178	174	0	4	2.2%
DARICA-1 99MW Hydro Power Plant Project, Turkey	VCU	Verra	5 th December 2024	12780-434845560-434845704-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0	2014	145	0	4	141	97.2%

Co-benefits

N/A

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 certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	2,958	0	19%
Residual electricity	12,843	11,687	0%

Total renewable electricity (grid + non grid)	2,958	0	19%
Total grid electricity	15,801	11,687	19%
Total electricity (grid + non grid)	15,801	11,687	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	12,843	11,687	
Scope 2	11,432	10,403	
Scope 3 (includes T&D emissions from consumption under operational control)	1,411	1,284	
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 CO₂-e)	10.40
Residual scope 3 emissions (t CO₂-e)	1.28
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	10.40
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.28
Total emissions liability (t CO₂-e)	11.69

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 (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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	15,801	15,801	11,535	2,370	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)	15,801	15,801	11,535	2,370	0	0
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)	15,801				

Residual scope 2 emissions (t CO₂-e)	11.53
Residual scope 3 emissions (t CO₂-e)	2.37
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	11.53
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	2.37
Total emissions liability (t CO₂-e)	13.90

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

No sources of emissions have been assessed as relevant, captured within the emissions boundary, but not measured (quantified) in the carbon inventory.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
N/A	N/A	N/A	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 an 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.

Emissions from carbon neutral products and services, products and roads and landscape have been excluded from the small organisation boundary because they were not used by Black & More in the reporting period.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Carbon neutral products and services	No	No	No	No	No	No
Products	No	No	No	No	No	No
Roads and landscape	No	No	No	No	No	No



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