



# **PUBLIC DISCLOSURE STATEMENT**

**100% RENEWABLES PTY LTD**


**ORGANISATION CERTIFICATION**

**FY2023–24**

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	100% Renewables 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></p> <p>Barbara Albert Co-Chief Executive Officer Date 12/11/2025</p>



Australian Government

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Department of Climate Change, Energy,  
the Environment and Water

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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	23 t CO <sub>2</sub> -e
CARBON OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: 100% Renewables
TECHNICAL ASSESSMENT	N/A for small organisation certification
THIRD PARTY VALIDATION	Type 1 21 December 2023 KREA Consulting Pty Ltd

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## 2.CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of 100% Renewables Pty Ltd, ABN 78 609 550 610, as an organisation going carbon neutral under the 'Climate Active Carbon Neutral Certification Standard for Organisations'. 100% Renewables Pty Ltd's services are outside the scope of this certification. The emission inventory in this Public Disclosure Statement for the financial year 2024 has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations. Greenhouse gas (GHG) emissions within 100% Renewables Pty Ltd's operational control relevant to the organisation have been captured in this certification.

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

### Organisation description

100% Renewables is a consulting business founded in 2015, with staff in Australia and Asia who are experts in creating net zero, carbon neutral and climate positive strategies. We work with all levels of Government, businesses and industry associations. We specialise in developing carbon footprints and internal capacity, helping organisations understand their climate risks and opportunities, developing transition plans, setting targets and communicating plans and goals internally and externally.

This certification covers 100% Renewables' Australian operations only. Any quantified working-from-home emissions from offshore staff are included only to the extent they support Australian operations and are reported within the defined emissions boundary.

Within this certification, all relevant emissions under 100% Renewables Pty Ltd (ABN: 78 609 550 610) have been included. The boundary encompasses the operational emissions associated with the following related bodies corporate:

- 100% Renewables Pty Ltd

100% Renewables Pty Ltd is located at 33 Berry Street, North Sydney (ACU co-working space), New South Wales.

## 3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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

Refrigerants (Working from home)

Working from home (Australian staff)

Working from home

(Offshore staff for Australian operations)

Co-working space (electricity and gas)

Employee commute

Air travel

Business accommodation

Climate Active carbon neutral products and services

Hire car

Business travel in personal vehicles (diesel and petrol)

Food and catering

IT hardware

IT software

Telecommunications

Office equipment

Office furniture

Printing and stationery

Advertising

Banking services

Subscriptions and periodicals

Education

Accounting services

Business services

Legal services

Technical services

### Non-quantified

Stationary fuel (co-working space)

Refrigerants (co-working space)

Water

Waste

Postage and couriers

Parking and tolls

## Outside emission boundary

### Excluded

Nil

## 4.EMISSIONS REDUCTIONS

### Emissions reduction strategy

Before 2050, all organisations will be powered with renewable energy and have zero emissions. The shift to net-zero is a wealth creation opportunity for those companies that choose to harness it.

Leading by example, 100% Renewables is committed to achieving the following target:

- Reach net zero emissions by 2035 from a base year of FY 2022 in line with the SBTi Net Zero Standard. We aim to reduce emissions to an absolute minimum and only intend to use carbon credits for residual emissions that can't be reduced further.

In FY2023/24, 100%Renewables' office was located in the ACU Co-Lab space, which is powered by renewables through a PPA. In addition to having no Scope 2 emissions, we also don't own any company vehicles, resulting in zero Scope 1 emissions. Our main Scope 3 emission sources are upstream emissions from professional services, business-related land transport and air travel. To align with our Sustainability Policy and our commitment to reducing our environmental impact, we have identified several actions to lower our emissions:

#### Clients

- We will continue to work with our clients to help them transition to a net zero economy.
- We empower buyers and suppliers to cut carbon together through capacity-building services.

#### Purchased goods and services

- Buy products and services from Climate Active-certified companies where feasible.
- Engage with preferred suppliers and encourage them to join the Climate Active program.
- Replace old equipment with low-carbon or carbon-neutral options (e.g. energy-efficient IT equipment) when recycling is not feasible.
- Continue to keep our paper use to the minimum possible by embracing digital solutions.

#### Air travel

- Only travel by air when it is essential for the business and justify the reasons for each trip.
- Include the offsetting costs in the budget for air travel and purchase offsets when booking flights.

#### Business travel and accommodation

- Promote hybrid work arrangements that allow employees to work from home for most of the year.
- Promote the use of public transport for employees coming into the office or travelling to client appointments.

- Explore ways to incentivise staff to use hybrid and electric vehicles.
- Plan business trips to minimise accommodation and prioritise booking with providers that have carbon neutral certification.

#### **Office and telecommuting energy consumption**

- Continue to be in office space that offers 100% renewable electricity.
- Move to a new office which has a NABERS rating of 5 or above from FY2025
- Explore ways to incentivise staff to use renewable electricity such as GreenPower®.

#### **Purchasing carbon offsets**

- Purchase carbon credits for residual scope 3 emissions that we can't otherwise abate. Over time, move from avoidance to removal-based carbon credits.
- Choose high-integrity carbon offset projects

## **Emissions reduction actions**

As part of our commitment to reaching net zero emissions by 2035, we have implemented the following key actions:

We continued offsetting our flights to mitigate the carbon footprint of our necessary air travel. With business travel activities returning to normal post-COVID, we acknowledged the preference for face-to-face meetings. However, we limited travel to instances where clients specifically requested our presence onsite. To further reduce emissions, we maintained a hybrid work arrangement for our staff.

We also encouraged staff to switch to renewable energy sources through programs like GreenPower®, aligning with our goal to reduce emissions from telecommuting and home office energy consumption.



## 5.EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/ Year 1:	2021-22	22	23
Year 2:	2021-22	22	23
Year 3:	2022-23	25	26
Year 4:	2023-24	22	23

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Food and catering	0.22	3.58	Increased expenditure due to enhanced data collection and improved invoice allocation of food and catering-related expenses.
Accounting services	2.69	2.30	Transitioning bookkeeping services from outsourced to in-house starting December 2022

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

Certified brand name	Product/Service/Building/Precinct used
Virgin Australia	Carbon neutral flights

## Emissions summary

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	1.59	1.59
Cleaning and Chemicals	0.00	0.00	0.00	0.00
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
Electricity	0.00	0.00	1.95	1.95
Food	0.00	0.00	3.58	3.58
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	2.23	2.23
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	0.71	0.71
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	6.47	6.47
Refrigerants	0.00	0.00	0.31	0.31
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	0.62	0.62
Transport (Land and Sea)	0.00	0.00	2.89	2.89
Waste	0.00	0.00	0.00	0.00
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	1.54	1.54
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>0.00</b>	<b>0.00</b>	<b>21.89</b>	<b>21.89</b>

## 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 <sub>2</sub> -e
Mandatory 5% uplift for small organisations	1.09
Total of all uplift factors (tCO <sub>2</sub> -e)	1.09
<b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>23</b>

## 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)	23	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
Energy Efficient Stoves Program - CPA1	VER	Gold Standard	21 Dec 2023	<a href="#">GS1-1-ET-GS11147-16-2021-24612-2093-2167</a>	2021	75	49	3	23	100%

## Co-benefits

This section provides a brief description of the carbon offsets purchased and retired for 100% Renewables Pty Ltd's carbon neutral claim.

### World Vision Clean Cookstoves

This project relates to 100 per cent of the total amount of offsets purchased and retired for this reporting period. The activity involves the distribution of energy efficient cooking stoves to households in the Federal Democratic Republic of Ethiopia. The World Vision Cookstove Program, targets 13 districts in Ethiopia: Addis Ababa, Tulo, Boset, Jeju, Digeluna Tijo, Shashemene, Ezha, Enemor Ener, Sokoru, Nono, Wonchi, Adea Berga and Yaya Gulele.

Open fires are the main source of cooking energy for most rural households in Ethiopia, but they produce a lot of harmful smoke that affects the health of women and children who cook the meals. According to the World Health Organisation (WHO), household air pollution caused by open fires was linked to 3.2 million deaths worldwide in 2020.

World Vision has been collaborating with local communities and government agencies in Ethiopia since 2011 to introduce and distribute low cost, high efficiency cookstoves. These cookstoves are of two kinds: the 'Tikil' stove, which is a metal rocket stove for general cooking, and the 'Mirt' stove, which is a large cement stove for making 'Injera', the main food in Ethiopia.

These cookstoves have health benefits as well as environmental benefits, as they use much less wood than open fires. Ethiopia's forests have been severely depleted by the growing energy demand of its population. The forests that used to cover 90 percent of the highlands have shrunk to less than 3 percent; highlighting the need for more sustainable energy solutions to prevent further forest loss and degradation.

The project meets the following Sustainable Development Goals:



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

<b>1. Large-scale Generation certificates (LGCs)*</b>	-
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\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Not applicable	-	-	-	-	-	-	-	-	-
Total LGCs surrendered this report and used in this report									-

## 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 to zero under the market-based approach** due to challenges encountered with precisely measuring electricity usage attributable to 100% Renewables staff at the shared ACU Co-Lab co-working space. Alternatively, indirect emissions from consumed electricity were estimated using the building's annual emissions intensity data by the National Australian Built Environment Rating System (NABERS) and the floor area used by 100% Renewables employees. Electricity-specific activity data will be sourced in future reporting periods so that investments in renewable electricity can be accurately accounted for under the market-based method.



Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
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)	0	0	0%
Residual Electricity	0	0	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total electricity (grid + non grid)</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>0</b>	<b>0</b>	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>0.00%</b>
<b>Mandatory</b>	<b>0.00%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<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 <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -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	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
<b>Grid electricity (scope 2 and 3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>0</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	0.00
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.00
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.00
<b>Total emissions liability</b>	<b>0.00</b>

### 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 <sub>2</sub> -e)
Not applicable	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 <sub>2</sub> -e)
Not applicable	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
Stationary fuel (co-working space)	Immaterial
Refrigerants (co-working space)	immaterial
Water	Immaterial
Waste	immaterial
Postage and couriers	Immaterial
Parking and tolls	Immaterial

### 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 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						Justification
	Size	Influence	Risk	Stakeholders	Outsourcing	
Nil	-	-	-	-	-	-



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