PUBLIC DISCLOSURE STATEMENT

EVALUE8 SUSTAINABILITY PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Evalue8 Sustainability Pty Ltd (Evalue8 Sustainability)
REPORTING PERIOD	1 July 2023 – 30 June 2024 [Arrears report]
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.* 
	Name of signatory: Ilea Buffier Position of signatory: Managing Director Date: 10/2/25

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	11 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	92.85%
CARBON ACCOUNT	Prepared by: Evalue8 Sustainability
TECHNICAL ASSESSMENT	N/A

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Evalue8 Sustainability Pty Ltd (Evalue8 Sustainability), ABN 93 634 221 257.

This certification includes all the operations of Evalue8 Sustainability, which is based in Canberra, ACT.

Services provided to customers by Evalue8 Sustainability are not included in this certification.

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

Organisation description

Evalue8 Sustainability Pty Ltd (Evalue8 Sustainability) is a specialist software business that empowers organisations to measure, manage, and report their carbon footprint with ease.

Founded in 2019 as a for-purpose social enterprise, Evalue8 Sustainability's app provides a frictionless start for organisations to measure their carbon footprint so many organisations can join the effort to drive positive change in the region by assessing and mitigating their environmental impact.

This inventory has been prepared for the financial year from 1 July 2023 to 30 June 2024 and covers the Australian operations of Evalue8 Sustainability Pty Ltd, ABN 93 634 221 257.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

• Level 5, 1 Moore St, Canberra, ACT 2601

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

Accommodation and facilities

Cleaning and chemicals

Climate Active carbon neutral products and services

Construction materials and services

Electricity

Food

Horticulture and agriculture

ICT services and equipment

Machinery and vehicles

Office equipment and supplies

Postage, courier and freight

Products

Professional services

Refrigerants

Roads and landscape

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Stationary energy (solid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Evalue8 Sustainability is committed to reducing its emissions intensity by 10% by the year 2030 compared to baseline levels from 2020-21

Our main impact on the environment is through helping clients to measure and reduce their greenhouse gas emissions. However, as a cleantech firm with the tagline “Your carbon accounting solution for a greener future”, we recognise that we need to model world’s best practice in emissions reduction.

We aim to remain carbon neutral through minimising our emissions. We need to purchase carbon offsets to be carbon neutral, but we want to implement intitatives that keep our emissions at a minimum, as close to zero as possible.

We work with carbon neutral businesses where possible. We optimise the use of our floorspace to increase our energy efficiency, including by allowing staff to work from anywhere, while supporting those who prefer to work in an office environment with teammates at hand. We work in a co-working environment, so we have limited control over our building but encourage our building management to implement energy efficiency measures.

We encourage our staff to use public transport, walk, cycle or use renewable energy powered electric vehicles to travel to work (class A travel) rather than use vehicles powered by fossil fuels (class B travel). At present over 67% of trips to and from work are made using class A travel. We provide bicycle storage on site for staff and aim to raise this percentage to over 70% by 2025.

As we have already implemented many initiatives to reduce emissions, we recognise that achieving further reductions will be more difficult. We also hope to grow our business over time, and increased business activity can lead to a rise in emissions. Our goal is to reduce our emissions by 1% every two years as a function of revenue. If our revenue was unchanged in 2030, our emissions target would be 0.994 of our current emissions, or around 96% of our current emissions.

Our main focus is on helping our clients to be more sustainable by automating the calculation of their carbon emissions and providing advice on how to reduce their emissions. We measure the change in emissions over time for our clients.

Emissions reduction actions

Evalue8 is has undertaken initiatives like promoting zero or low emissions commuting alternatives such as cycling, walking, public transport and if needed electric vehicles. To reduce emissions, we are committed to:

- Continuing to work with a green cloud provider (Microsoft) that offers cloud services which use renewable energy. Microsoft is our hosting provider, and they have committed to be carbon negative by 2030.
- Optimising data storage and retrieval processes to reduce the volume of data processed and stored to achieve energy savings.
- Encouraging remote work to reduce commuting emissions and providing tools and support for effective virtual collaboration to also reduce business travel.
- Partnering with sustainable vendors/suppliers who share our commitment to sustainability. This includes everything from office supplies to marketing materials that have lower environmental impacts or come from companies with strong sustainability practices.
- Promoting sustainability practices both in and out of the workplace including recycling, reducing waste, and conscious consumption.
- Prioritising products and services that have lower environmental impacts or come from companies with strong sustainability practices.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total Tco_2-e (without uplift)	**Total Tco_2-e** (with uplift)
Base year:	2021–22	16.18	16.96
Year 1:	2022–23	14.36	15.79
Year 2:	2023–24	10.32	10.84

Significant changes in emissions

N/A

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

N/A

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_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	0.53	0.53
Cleaning and Chemicals	0.00	0.00	0.00	0.00
Climate Active carbon neutral products and services	-	-	-	-
Construction Materials and Services	0.00	0.00	0.00	0.00
Electricity	0.00	0.12	0.02	0.14
Food	0.00	0.00	0.01	0.01
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	7.02	7.02
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	0.11	0.11
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	0.87	0.87
Refrigerants	0.00	0.00	0.00	0.00
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	0.00	0.00
Transport (Land and Sea)	0.00	0.00	1.04	1.04
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	0.60	0.60
Total emissions (tCO_2-e)	**0.00**	**0.12**	**10.19**	**10.32**

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**
Mandatory 5% uplift for small organisations	0.52
Total of all uplift factors (tCO_2-e)	0.52
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**11**

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 Carbon Units (VCUs)	11	100.00%

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
Guoluo Grassland Sustainable Management Project	VCU	Verra Registry	24/01/2025	12973-463435797-463435806-VCS-VCU-291-VER-CN-14-2458-01012020-31122020-1	2020	10	0	0	10	91%
Guoluo Grassland Sustainable Management Project	VCU	Verra Registry	17/11/2025	12973-463436519-463436519-VCS-VCU-291-VER-CN-14-2458-01012020-31122020-1	2020	1	0	0	1	9%
					Offset totals	**11**	**0**	**0**	**11**	**100%**

Co-benefits

Guoluo Grassland Sustainable Management Project is located in Guoluo Tibetan Autonmous Prefecture, Qinghai Province, China. Decades of overgrazing and the compounding effects of climate change have desolated the Qinghai's Three River Source Region, leaving it fragile. The project's aim is to restore the local degraded grassland ecosystem by seeding grass on black soil beach, increase carbon sequestration and contribute to local development by introducing sustainable grazing and management of grassland.

In an effort to revitalise the area, the Guoluo Grassland Sustainable Management Project will restore the local degraded grassland ecosystem, increase grassland coverage and soil carbon stock, and implement sustainable grassland management. As the project's primary activity, local workers have planted grass seeds on a degraded black soil beach. Through this program, local community members will develop the technical skills necessary to sustainably manage the grassland. Local wildlife also stands to benefit from the project via an increase in soil organics.

Environmental Benefits

The project is estimated to generate over 17 million tCO2e in net estimated emissions removals and over 400,000 tCO2e in average annual GHG emissions reductions. Increased soil organics will improve life for 3 species of endangered animals (birds and mammals) and 9 species of vulnerable animals.

Economic Benefits

Nearly 12,000 members of the local community are expected to gain improved skills and/or knowledge resulting from training provided as part of project activities. The project is expected to create 3,386 full-time jobs. Approximately 6,000 herders will become employed as grassland guardians.

Social Benefits

Project implementation can purify water sources and ensure the water safety of nearby residents.

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 **market-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)	1,570	0	74%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	396	0	19%
Large Scale Renewable Energy Target (applied to grid electricity only)	0	0	0%
Residual Electricity	151	138	0%
Total renewable electricity (grid + non grid)	**1,966**	**0**	**93%**
Total grid electricity	**2,118**	**138**	**93%**
Total electricity (grid + non grid)	**2,118**	**138**	**93%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**151**	**138**	
Scope 2	135	123	
Scope 3 (includes T&D emissions from consumption under operational control)	17	15	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**92.85%**
Mandatory	**18.72%**
Voluntary	**74.13%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**0.12**
Residual scope 3 emissions (t CO_2-e)	**0.02**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.12**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.02**
Total emissions liability (t CO_2-e)	**0.14**

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)**
ACT	2,118	2,118	1,440	106	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
Grid electricity (scope 2 and 3)	**2,118**	**2,118**	**1,440**	**106**	**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)	**2,118**					

Residual scope 2 emissions (t CO_2-e)	**1.44**
Residual scope 3 emissions (t CO_2-e)	**0.11**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.44**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.11**
Total emissions liability	**1.55**

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	

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	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A	N	N	N	N	N	**Size:** There are no excluded emissions sources in the emissions boundary. **Influence:** There are no excluded emissions sources in the emissions boundary. **Risk:** There are no excluded emissions sources in the emissions boundary. **Stakeholders:** There are no excluded emissions sources in the emissions boundary. **Outsourcing:** There are no excluded emissions sources in the emissions boundary.

N/A – there are no excluded emissions sources in the emissions boundary.

An Australian Government Initiative

Climate Active