

# PUBLIC DISCLOSURE STATEMENT

NORTHMORE GORDON ENVIRONMENTAL

ORGANISATION CERTIFICATION CY2024

# Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Northmore Gordon Environmental Pty Ltd
REPORTING PERIOD	1 January 2024 – 31 December 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.
	Hamish McGovern Group Managing Director 26 November 2025



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Version 9.1.



# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	161 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	74% (100% in Australia)
CARBON ACCOUNT	Prepared by: Northmore Gordon
TECHNICAL ASSESSMENT	Next technical assessment due: CY26 report
THIRD PARTY VALIDATION	n/a

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# 2. CERTIFICATION INFORMATION

## **Description of organisation certification**

This organisation certification is for the business operations of Northmore Gordon Environmental Pty Ltd, ABN 45 160 805 649, including the related entities (related bodies corporate) listed in the table below.

This Public Disclosure Statement includes information for CY2024 reporting period.

# Organisation description

Northmore Gordon Environmental provides services in energy cost reduction and decarbonisation advisory, and environmental certificate creation and aggregation. Refer to our Service Public Disclosure Statement for further information on our Climate Active Service certification.

This certification includes the businesses of Northmore Gordon Pty Ltd (ABN 44 136 798 519) and Northmore Gordon Pte Ltd (based in Singapore).

An operational control boundary has been applied for scope 1 and 2 emissions.

Offices are located in Australia and Internationally.

Office Address
Suite 1, Level 4, 607 Bourke St Melbourne 3000 VIC Australia
Level 2, 1/9 Buckingham St Surry Hills 2010 NSW Australia (Closed during CY2024)
490 Northbourne Ave Dickson 2602 ACT Australia
1 Keong Saik Rd 89109 Singapore
12F Entec 2 Bldg. Plaridel St. cor. Catalina Nepo Center, Angeles City, 2009 Philippines

The following related entities are included within this certification:

Legal entity name	ABN	ACN
Northmore Gordon Pty Ltd	44 136 798 519	136 798 519
Northmore Gordon Pte Ltd	based in Singapore	n/a

The following entities are excluded from this certification, as Northmore Gordon Environmental does not have operational control:

Legal entity name	ABN	ACN		
Pacific Heat & Power P/L	71 622 871 087	662 871 087		



# **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 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 Climate Active carbon neutral products and services Electricity

Food

ICT services and equipment Machinery and vehicles Office equipment and supplies

Postage, courier and freight Products

Professional services

Refrigerants

Stationary energy (gaseous fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

(The above includes activities at our International Offices in Singapore & Philippines.)

### Non-quantified

**Optionally included** 

# Outside emission boundary

#### **Excluded**



# **4.EMISSIONS REDUCTIONS**

### **Emissions reduction strategy**

Northmore Gordon plans to reduce our emissions intensity by 20% by 2030 based on a 2022 baseline. Intensity will be measured based on FTE which includes our permanent contractors. Our 2024 emissions performance was 5.5 tCO<sub>2</sub>e/FTE based on 29.3 FTE, which is a 21% reduction on our 2022 intensity. All our emissions are scope 3.

Northmore Gordon (NG) plans to conduct the following initiatives

- 1. Specify energy efficient IT equipment for all new purchases, effective immediately.
- 2. From CY2024 onwards, ensure that all electricity used by NG in our Australian workspaces is purchased using either GreenPower or with LGCs retired.
- 3. Further reduce our domestic transport emissions by:
  - a. Continuing to optimise travel to client sites by using virtual meetings where possible and practical.
  - b. Offsetting all airline flights from CY2024 onwards with credible emissions from the Airline.
  - c. Continuing to encourage public transport use and bicycle travel to work by ensuring suitable bike storage and shower access at our workplaces.
- 4. Establishing quality criteria for purchasing carbon offsets to ensure maximum benefit to the climate from CY2023 onwards.
- 5. Maximise the impact of our business by continuing to develop our team's capability and knowledge in how to help our customers reduce energy waste and lower carbon emissions on a continuous basis.

### **Emissions reduction actions**

- 1. LGCs have been retired for all Australian electricity consumption in CY2024
- 2. Flight offsets were purchased from Virgin, Qantas and Jetstar in CY2024.

Other. We have moved from a shared office space in Melbourne into our own office space in a 4 star NABERS energy and water rated building. The location is more central for our staff and clients and provides good end of trip services for cyclists. More staff now uses public transport, instead of driving to the office.



# 5.EMISSIONS SUMMARY

# **Emissions over time**

Emissions since base year						
Total tCO <sub>2</sub> -e Total tCO <sub>2</sub> -e (without uplift) (with uplift)						
Base Year / Year 1:	2022	204	N/A			
Year 2:	2023	185	N/A			
Year 3:	2024	161	N/A			

# 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			
			In CY24, expense categorisation was			
			updated to better align with Climate			
Computer and	28.71	16.11	Active Emissions categories. Overall			
technical services			goods and services category has			
			observed less than 2% change.			
			In CY24, expense categorisation was			
			updated to better align with Climate			
Business services	11.23	18.73	Active Emissions categories. Overall			
			goods and services category has			
			observed less than 2% change.			
			In CY24, expense categorisation was			
			updated to better align with Climate			
Technical services	33.24	42.74	Active Emissions categories. Overall			
reormidal services			goods and services category has			
			observed less than 2% change.			
Long economy class flights (>3,700km)	17.42	19.66	Increase in international flights without Climate Active certified offsets, which directly contributed to higher reported emissions.			



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

Certified brand name	Product/Service/Building/Precinct used
Qantas Airways Ltd <sup>1</sup>	Opt-in service (Flight Offset)
Virgin Australia Holdings	Opt-in service (Flight Offset)



<sup>&</sup>lt;sup>1</sup> Includes flights operated by Jetstar Airways

# **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	2.69	2.69
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 <sup>2</sup>	0.00	0.00	2.83	2.83
Food	0.00	0.00	5.44	5.44
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	19.79	19.79
Machinery and vehicles	0.00	0.00	0.16	0.16
Office equipment and supplies	0.00	0.00	1.01	1.01
Postage, courier and freight	0.00	0.00	6.45	6.45
Products	0.00	0.00	0.02	0.02
Professional services	0.00	0.00	81.52	81.52
Refrigerants	0.00	0.00	0.98	0.98
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	1.40	1.40
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	24.11	24.11
Transport (land and sea)	0.00	0.00	7.56	7.56
Waste	0.00	0.00	0.27	0.27
Water	0.00	0.00	0.14	0.14
Working from home	0.00	0.00	5.97	5.97
Total emissions (tCO <sub>2</sub> -e)	0.00	0.00	160.32	160.32

<sup>&</sup>lt;sup>2</sup> Includes 2.43 tCO<sub>2</sub>e for the Singapore office electricity and 0.41 tCO<sub>2</sub>e for the Philippines office electricity.





# 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
Australian Carbon Credit Units (ACCUs)	161	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
Smart Lighting Upgrade Project	ACCU	ANREU	29/04/2025	9,011,326,098 - 9,011,326,247	2023- 24	150	0	0	150	93.17%
Gelita Beaudesert Energy Efficiency and Carbon Reduction Project	ACCU	ANREU	23/09/2025	9,030,289,816 – 9,030,289,826	2024- 25	11	0	0	11	6.83%
				Offs	et Totals:	161	0	0	161	100.00%



#### Co-benefits

Northmore Gordon has retired carbon credits from two Emissions Reduction Fund (ERF) projects registered and managed by the Northmore Gordon:

- Smart Lighting Upgrade Project (ERF120525) under the Carbon Farming Initiative –
  Commercial and Public Lighting Methodology 2015. This project involves upgrading, replacing, or
  supplementing lighting systems across multiple serviced areas. The improvements reduce
  electricity consumption and Scope 2 emissions, lower cooling demand due to reduced heat
  output, and extend equipment lifespan, thereby minimising maintenance requirements and
  operational disruption.
- Gelita Beaudesert Energy Efficiency and Carbon Reduction Project (ERF160470) under the
  Carbon Farming Initiative Industrial and Commercial Emissions Reduction Methodology 2021.
  This project improves fuel efficiency by modifying, replacing, or optimising on-site boilers. The
  upgrades reduce energy consumption, lower operating costs, and cut emissions, while also
  supporting more reliable and efficient site operations.



# 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.

1. Large-scale Generation certificates (LGCs)\*

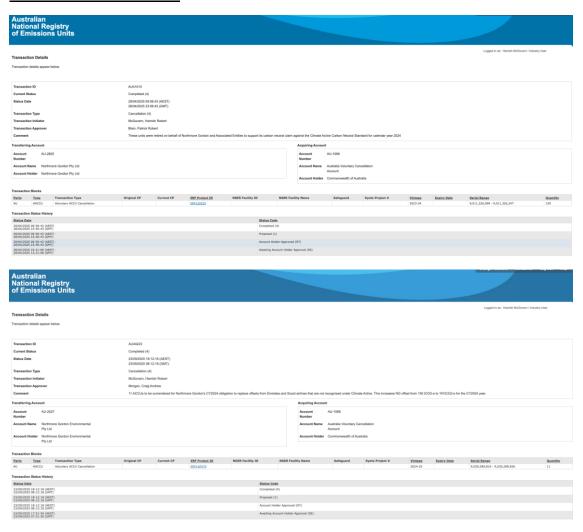
<sup>\*</sup> LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Inglis (4311292319) - Solar w SGU - NSW	NSW	LGC	REC Registry	24 April 2025	SRPYNS38	6-12	2024	Solar	7
					Total LG	Cs surrendered th	nis report and u	used in this report	7



# APPENDIX A: ADDITIONAL INFORMATION

#### **ACCUs Retirement Evidence**



#### **LGCs Retirement Evidence**

From: noreply@rec-registry.gov.au <noreply@rec-registry.gov.au>

Sent: Friday, May 2, 2025 12:23 PM
To: Ryan Lapitan <r.lapitan@northmoregordon.com>

Subject: Voluntary surrender offer accepted for surrender [SEC=OFFICIAL]



The Clean Energy Regulator has accepted the following voluntary surrender offer: Account: NORTHMORE GORDON ENVIRONMENTAL PTY LTD

Offer ID: 11138

: 11138
Surrender type: Voluntary
Number of certificates: 7 LGC(s)
Date of offer: 24/04/2025
Date of acceptance: 02/05/2025
Reason for voluntary surrender: Altruistic purposes
Surrender note: Retirement of 7 LGCs for Northmore Gordon's Climate Active Certification for CY2024 (for Electricity Emissions).
Clean Energy Regulator note: Accepted.

Accreditation code Fuel source Generation year Creation year Generator name Generation state Serial number range Certificate quantity SRPYNS38 Solar | 2024 | 2025 | Inglis (4311292319) - Solar w SGU - NSW/NSW | 6-12 | 7 |
These certificates have been accepted for voluntary surrender and permanently removed from the market under section 28A of the Renewable Energy (Electricity) Act 2000. Regards.

Regards,
REC Registry

<u>WWw.rec-registry.gov.au</u>

You have received this email because you are a REC Registry user. To update your email preferences please contact your account administrator. Please note you cannot opt-out of receiving certain emails you are required to receive under the Ranwankia Errary (Electrically Act 2000.
Do not reply to this email address. For technical support email <u>enquiries@cleanenergyregulator.gov.au</u>



# 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.

The information relates only to the Australian offices.



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%	
Total non-grid electricity	0	0	0%	
LGC Purchased and retired (kWh) (including PPAs)	7,000	0	43%	
GreenPower	6,244	0	39%	
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)	728	0	4%	
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	181	0	1%	
Large Scale Renewable Energy Target (applied to grid electricity only)	2,810	0	17%	
Residual Electricity	-775	-706	0%	
Total renewable electricity (grid + non grid)	16,963	0	105%	
Total grid electricity	16,188	0	105%	
Total electricity (grid + non grid)	16,188	0	105%	
Percentage of residual electricity consumption under operational control	100%			
Residual electricity consumption under operational control	-775	-706		
Scope 2	-690	-628		
Scope 3 (includes T&D emissions from consumption under operational control)	-85	-78		
Residual electricity consumption not under operational control	0	0		
Scope 3	0	0		

Total renewables (grid and non-grid)	104.79%
Mandatory	18.48%
Voluntary	86.31%
Behind the meter	0.00%
Residual scope 2 emissions (t CO <sub>2</sub> -e)	-0.63
Residual scope 3 emissions (t CO <sub>2</sub> -e)	-0.08
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 ${\rm CO_2\text{-}e}$ )	0.00
Total emissions liability (t CO <sub>2</sub> -e)	0.00
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 <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	982	982	667	49	0	0
NSW	419	419	285	21	0	0
SA	0	0	0	0	0	0
VIC	14,788	14,788	11,682	1,035	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)	16,188	16,188	12,634	1,105	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)	16,188					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	12.63
Residual scope 3 emissions (t CO <sub>2</sub> -e)	1.11
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	12.63
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	1.11
Total emissions liability	13.74

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified	Emissions (kg CO <sub>2</sub> -e)
N/A	building/precinct (kWh) 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)
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 <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <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. <u>Data unavailable</u> 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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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**





