

PUBLIC DISCLOSURE STATEMENT

EC FOCUS PTY LTD

ORGANISATION CERTIFICATION FY2023-24

Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	EC Focus Pty Ltd T/A EC Focus
REPORTING PERIOD	Financial year [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: Alex Pawsey Position of signatory: General Manager Date: 02/12/2025



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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	117 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A (location-based approach)
CARBON ACCOUNT	Prepared by: EC Focus
TECHNICAL ASSESSMENT	Date: 19/12/2024 Organisation: The CN Agency
THIRD PARTY VALIDATION	Type 1 Date: 18/12/2024 Organisation: C & N Audit Services

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of EC Focus Pty Ltd T/A EC Focus ABN 79 166 767 424.

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

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

Organisation description

EC Focus is a carbon, energy and waste efficiency consultancy that helps commercial and industrial clients formulate and achieve their net zero and broader sustainability goals. We are accredited in the NSW and VIC government energy efficiency programs. This means we give our clients access to rebates and financial incentives to improve the commercial feasibility of their upgrade projects and make it easier for them to take meaningful action to reduce their emissions.

- · Organisation boundary: Operational control
- Subsidiaries: N/A
- · EC Focus has two offices in Australia:
- 1) Head office in Sydney: 2.06, 55 Miller Street, Pyrmont NSW 2009 Australia
- 2) Melbourne office: Unit 41, Level 23, 727 Collins Street, Melbourne VIC 3008

EC Focus does not have international offices. The services provided by EC Focus to customers are not included in this certification.

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 Non-quantified Accommodation N/A Electricity Food ICT services and equipment Professional services Transport (air) Transport (land and sea) Waste Cleaning and chemicals Office equipment and supplies Postage, courier and freight Water Stationary energy and fuels Machinery and vehicles Products Refrigerants Staff commute Optionally included Condominium common areas' N/A electricity consumption Working from home Construction materials and services Horticulture and agriculture Roads and landscape

Outside emission boundary

Excluded

Not applicable/relevant: N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

EC Focus commits to reducing absolute scope 1, 2 and 3 emissions by 25.2% by FY2030, from a FY2024 base year.

Energy Efficiency:

As an Accredited Certificate Provider (ACP) under the NSW Government's energy efficiency
program, EC Focus will assess available rebates and certification options for our Sydney office and
offer these services to the asset owner aiming to upgrade office equipment to energy-efficient
models. In addition, EC Focus commits to purchasing 100% renewable energy across all
operations by FY2025.

Waste Management:

EC Focus will enhance the waste separation system in our Sydney office and conduct a minimum
of two waste audits annually to improve the accuracy and quality of our GHG inventory data. We
anticipate that increasing the accuracy of the data will lead to a reduction in emissions.

Engage Stakeholders:

• EC Focus will engage the main ICT services provider and enquire about activity data aiming to incorporate supplier-specific emission factors to quantify emissions from ICT services and equipment, which account for 13.2% of our baseline emissions. We anticipate that increasing the accuracy of the data will lead to a reduction in emissions and improve our capacity to incorporate sustainable criteria into the purchase decision-making process.

Working from Home:

• EC Focus supports flexible working arrangements, including a hybrid model that allows employees to work from home for much of the year. Starting in FY2025, EC Focus will introduce a more comprehensive survey to gather detailed information on home office configurations, such as the number of monitors used and heating or cooling practices. This information will be leveraged to incentivise the adoption of renewable energy for WFH activities.

Transportation Air:

EC Focus currently limits air travel to essential business trips, aiming to optimise visits by
consolidating multiple commitments into a single trip whenever possible. Employees are
encouraged to utilise video conferencing for meetings where feasible. Starting in FY2025, EC
Focus will encourage employees to offset flight emissions at the time of booking and will integrate
this option into the reimbursement process.

5.EMISSIONS SUMMARY

Emissions over time

This is EC Focus's initial year of certification, and the base year and first year of certification are the same.

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

Not applicable.

Emissions Summary

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

	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	4.54	4.54
Cleaning and chemicals	0.00	0.00	0.55	0.55
Construction materials and services	0.00	0.00	0.00	0.00
Electricity ¹	0.00	7.02	4.49	11.50
Food	0.00	0.00	1.86	1.86
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	14.73	14.73
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	0.72	0.72
Postage, courier and freight	0.00	0.00	1.45	1.45
Products	0.00	0.00	0.01	0.01
Professional services	0.00	0.00	7.17	7.17
Refrigerants	0.14	0.00	0.00	0.14
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	21.81	21.81
Transport (land and sea)	29.55	0.00	16.38	45.93
Waste	0.00	0.00	2.52	2.52
Water	0.00	0.00	0.03	0.03
Working from home	0.00	0.00	3.18	3.18
Grand Total	29.69	7.02	79.42	116.13

¹ This source reflects electricity consumption from condominium common areas (3.95 tCO2-e) as well as from our Melbourne and Sydney offices (7.55 tCO2-e).

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Uplift factors

Not applicable.

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.

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)	117	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
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	<u>Verra Registry</u>	04/03/2025	10731- 245167579- 245167690- VCS-VCU-997- VER-IN-1-1762- 01012020- 25082020-0	2020	112	0	0	112	95.7%
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	<u>Verra Registry</u>	15/09/2025	10731- 245190346- 245190350- VCS-VCU-997- VER-IN-1-1762- 01012020- 25082020-0	2020	5	0	0	5	4.3%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

EC Focus has not surrendered any RECs for this reporting period, so this section is 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)	1,896	0	19%
Residual electricity	8,231	7,490	0%
Total renewable electricity (grid + non grid)	1,896	0	19%
Total grid electricity	10,127	7,490	19%
Total electricity (grid + non grid)	10,127	7,490	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	8,231	7,490	
Scope 2	7,327	6,667	
Scope 3 (includes T&D emissions from consumption under operational control)	905	823	
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 CO ₂ -e)	6.67
Residual scope 3 emissions (t CO ₂ -e)	0.82
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO 2-e)	6.67
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.82
Total emissions liability (t CO ₂ -e)	7.49
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		Under operational control		Under operational control		Under operational control		der 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)				
NSW	8,935	8,935	6,076	447	0	0				
VIC	1,191	1,191	941	83	0	0				
Grid electricity (scope 2 and 3)	10,127	10,127	7,017	530	0	0				
NSW	0	0	0	0						
VIC	0	0	0	0						
Non-grid electricity (behind the meter)	0	0	0	0						
Total electricity (grid + non grid)	10,127									

Residual scope 2 emissions (t CO ₂ -e)	7.02
Residual scope 3 emissions (t CO ₂ -e)	0.53
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	7.02
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.53
Total emissions liability (t CO ₂ -e)	7.55

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 CO₂-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 CO₂-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

Not applicable.

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.

In the summary table below, we provide justifications for all judgments made to exclude emission sources against the relevance test criteria.

Excluded emissions sources summary

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



