



PUBLIC DISCLOSURE STATEMENT


ANTHESIS AUSTRALIA

**SERVICE CERTIFICATION
FY2023–24**

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Anthesis Australia
REPORTING PERIOD	Financial year - July 2023 – 30 June 2024
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>Signature here</i></p>  <p>Matt Drum Managing Director Anthesis Australia Pty Ltd Date 15th December 2025</p>



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

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	Organisation 289 tCO ₂ -e Service 0 tCO ₂ -e (offset by organisation portion due to overlap)
CARBON OFFSETS USED	9.34% ACCUs, 90.66% VCU's
RENEWABLE ELECTRICITY	49.3%
CARBON ACCOUNT	Prepared by: Anthesis Australia
TECHNICAL ASSESSMENT	Date: 23/10/2023 Organisation: Anthesis Australia Next technical assessment due: FY 2026

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2.CERTIFICATION INFORMATION

Description of service certification

Anthesis Australia Pty Ltd (ABN 83 165 080 179) (Anthesis Australia) has been a carbon neutral member of the Climate Active program since 1 July 2017, previously under our former trading name Ndevr Environmental. Our certification covers the services we deliver. Similar to other professional services companies, the boundary of this certification overlaps with our organisation, and therefore all emissions from the service certification are offset by the organisation (parent) certification.

This public disclosure statement covers our simple service certification using an operational approach on a cradle-to-grave basis. The functional unit is tCO₂-e per consulting hour for the services we offer to our clients.

Refer to Organisation Public Disclosure Summary for further information on our Climate Active Organisation certification. As stated in the organisation certification, the Global Anthesis Group has offices in Singapore, Hong Kong, the UK, and North America. However, this certification applies exclusively to Anthesis' business services in Australia.

Organisation description

We're a specialist climate change and human rights advisory firm dedicated to accelerating the transition to a net zero future. For over a decade we have forged partnerships with companies and government entities to design innovative business-led solutions to meet the planet's emerging challenges and ensure the sustainability and prosperity of Australian businesses. We have been a proudly certified B Corporation® since 2017 and we have voluntarily measured and offset our operational emissions since our founding in 2010 (offset without certification). Since the FY2017 reporting period, we have certified our carbon neutrality under the former **National Carbon Offset Standard** and now under the **Climate Active Carbon Neutral Standard**.

Our services include:

- Carbon and energy accounting
- Greenhouse Gas (GHG) inventories and Emissions Reduction Plans
- Net zero strategies and science-based targets trajectory modelling
- Nature-based carbon offset and inset project feasibility studies.
- Nature-based co-benefit evaluation (Accounting for Nature and TFND)
- Climate change strategy, policy, and commitments
- Auditing, compliance, and reporting to state and federal climate change policies
- Climate risk assessment, management, and climate risk reporting
- Sustainability and ESG advisory, strategy and reporting
- Human rights and modern slavery advisory, training, and reporting

Our team of specialist consultants have a unique mix of skills and experience, including engineering, accounting, finance, IT, legal and the sciences, and abide by the following core values:

Positive Impact on the Environment: We are mitigating climate change by influencing sustainable business practices.

Quality: We deliver excellence in all that we do.

Integrity: We are transparent and provide honest advice so that we can do right by our clients and the environment.

Leadership: We are future facing and relentlessly pursue solutions for our clients and the environment.

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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Cleaning and Chemicals
Electricity
Food
ICT services and equipment
Office equipment & supplies
Postage, courier and freight
Professional Services
Refrigerants
Stationary energy and fuels
Transport (Air)
Transport (Land and Sea)
Waste
Water
Working from home

Non-quantified

Taxi Travel

Optionally included

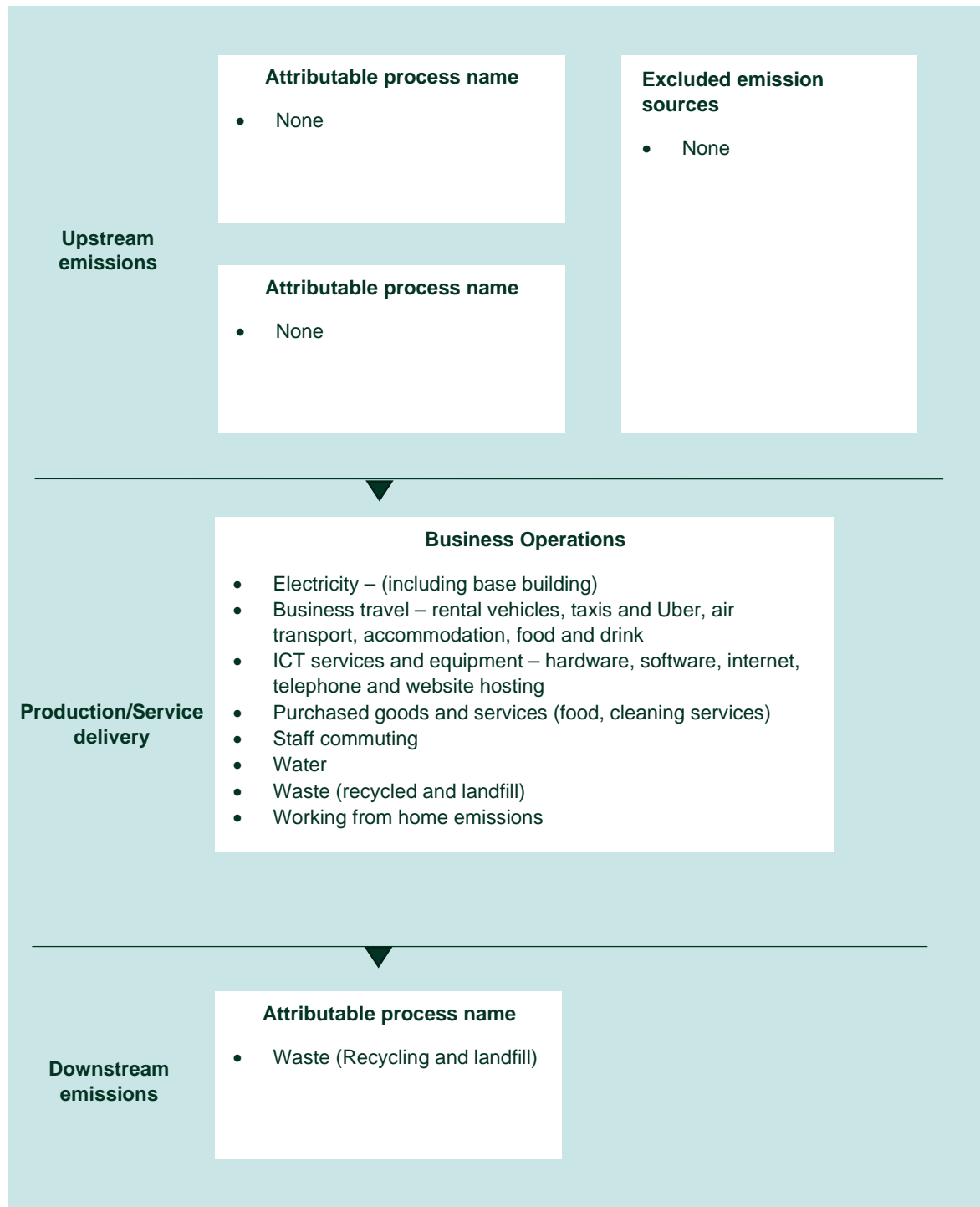
N/A

Outside emission boundary

N/A

Service process diagram

Cradle-to-grave



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Anthesis Australia is committed to reducing its impact on climate change.

Anthesis Australia (formerly known as Ndevr Environmental) has proudly submitted a Science Based Target (SBT) under the small and medium-sized enterprises (SME) pathway. This target covers our scope 2 emissions (as we don't have scope 1 emissions) and limits global warming to a 1.5oC increase by 2030 through a 42% reduction from our base year of 2020. It also commits us to measure and reduce our scope 3 emissions.

The following activities form part of our emissions reduction strategy:

Scope 2 emissions reduction:

- Transition to 100 % renewable electricity for the main Melbourne office from FY2023 via GreenPower procurement.
- Ongoing optimisation of cloud-based systems to reduce electricity consumption and improve digital efficiency.

Scope 3 emissions reduction:

- Improving internal IT systems and adopting advanced conferencing technology, to facilitate internal and external meetings and reduce the need for business travel.
- Prioritising procurement from carbon-neutral or low-emission suppliers by FY2025.
- Eliminating printing and paper use across operations.
- Encouraging flexible and remote work arrangements to minimise commuting emissions.

The largest contributors to the Scope 3 inventory are spend-based categories such as professional services and food and catering. These categories are influenced primarily by annual expenditure rather than physical emissions intensity. Over the next reporting periods, Anthesis Australia aims to improve data quality by engaging key suppliers to explore the provision of primary emissions data or sustainability disclosures. Procurement processes will also integrate sustainability criteria to encourage the selection of lower-emission or Climate Active-certified providers.

Emissions reduction actions

During the current reporting period, Anthesis Australia implemented the following measures to reduce emissions across its operations:

- Transitioned to 100% renewable electricity for the Melbourne head office for the full year through the purchase of GreenPower.
- Continued to encourage video conferencing to minimise business travel as interstate travel resumed following the lifting of restrictions.
- Continued to promote flexible working arrangements, enabling employees to work from home and reduce commuting-related emissions.
- Installed bicycle racks at the Melbourne head office to encourage employees to cycle to work.
- Maintained a fully paperless operation, eliminating emissions associated with printing and paper use.

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	2016-17	54	0.0040
Year 1:	2017-18	64	0.0027
Year 2:	2018-19	100	0.0039
Year 3:	2019-20	120	0.0032
Year 4:	2020-21	101	0.0030
Year 5:	2021-22	173	0.0037
Year 6:	2022-23	257	0.0042
Current Year	2023-24	289	0.0045

Significant changes in emissions

FY2023-24 saw an overall emissions increase for Anthesis Australia. This was mainly driven by business growth, headcount increase, and business travel increase.

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Food & Catering	13.78	31.08	Increase in \$ spent on food in FY24 by 126% resulting in an increase in emissions
Accounting Services	28.15	30.99	Increase in \$ spent on accounting services in FY24 by 13% resulting in an increase in emissions
Short economy class flights (>400km, ≤3,700km)	54.03	46.52	Reduced Travel in FY24 by 19% resulting in reduced emissions

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

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

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	4.41	4.41
Cleaning and Chemicals	0.00	0.00	0.33	0.33
Electricity	0.00	26.51	3.27	29.78
Food	0.00	0.00	31.08	31.08
ICT services and equipment	0.00	0.00	24.78	24.78
Office equipment & supplies	0.00	0.00	7.29	7.29
Postage, courier and freight	0.00	0.00	4.94	4.94
Professional Services	0.00	0.00	92.33	92.33
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy and fuels	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	50.89	50.89
Transport (Land and Sea)	0.00	0.00	8.70	8.70
Waste	0.00	0.00	12.61	12.61
Water	0.00	0.00	0.23	0.23
Working from home	0.00	0.00	15.69	15.69
Attributable emissions (tCO₂-e)	0.00	26.51	256.56	283.07

Product / Service offset liability	
Emissions intensity per functional unit	0.0044
Emissions intensity per functional unit including uplift factors	0.0045
Number of functional units covered by the certification	64511.69
Total emissions (tCO₂-e) to be offset	289

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.

An uplift factor of 2% has been applied due to the unavailability of Taxi Travel data.

6.CARBON OFFSETS

Eligible offsets retirement summary

Note the details of offsets relating to this certification are the same as those in Anthesis Organisation PDS

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)*	0
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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)
N/A									
Total LGCs surrendered this report and used in this report									0

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	19,734	0	31%
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)	12,082	0	19%
Residual Electricity	32,726	29,781	0%
Total renewable electricity (grid + non grid)	31,817	0	49%
Total grid electricity	64,543	29,781	49%
Total electricity (grid + non grid)	64,543	29,781	49%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	32,726	29,781	
Scope 2	29,130	26,508	
Scope 3 (includes T&D emissions from consumption under operational control)	3,596	3,273	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	.

Total renewables (grid and non-grid)	49.3%
Mandatory	18.72%
Voluntary	30.58%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	26.51
Residual scope 3 emissions (t CO₂-e)	3.27
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	26.51
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.27
Total emissions liability (t CO₂-e)	29.78

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	0	0	0	0	0	0
NSW	4,906	4,906	3,336	245	0	0
SA	4,088	4,088	1,022	327	0	0
VIC	24,039	24,039	18,991	1,683	0	0
QLD	25,035	25,035	18,276	3,755	0	0
NT	0	0	0	0	0	0
WA	6,474	6,474	3,431	259	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	64,543	64,543	45,056	6,269	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)	64,543					

Residual scope 2 emissions (t CO ₂ -e)	45.06
Residual scope 3 emissions (t CO ₂ -e)	6.27
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	45.06
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	6.27
Total emissions liability	51.33

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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
Taxi Travel	Data Unavailable

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

	No actual data	No projected data	Immaterial
N/A			

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

We will integrate a system where all employee-booked taxi rides are recorded in the company's general ledger through collaborative efforts with the finance team. This process will ensure the automatic capture of taxi travel expenses, providing accurate and comprehensive data for our carbon footprint calculations. By centralizing this information within our financial records, we aim to streamline the data collection process for precise carbon footprint assessment.

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

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



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