



PUBLIC DISCLOSURE STATEMENT

**ZEPHYR ENVIRONMENTAL PTY LTD
ORGANISATION CERTIFICATION**


FY2023–2024

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Zephyr Environmental Pty Ltd.
REPORTING PERIOD	1 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>Damon Roddis Principal / Founder 05 March 2026</p>



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

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	26 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	NA
CARBON ACCOUNT	Prepared by: Zephyr Environmental Pty Ltd
TECHNICAL ASSESSMENT	NA

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of Zephyr Environmental Pty Ltd (Zephyr) ABN 12 649 077 163. There are no subsidiaries to be considered. No international operations are included because Zephyr operated only in Australia during the reporting period.

The scope of this certification includes:

- The base year emissions for FY2022-2023.
- The annual emissions for FY2023-2024.
- The organisational boundary for this certification includes stationary energy and fuels, electricity consumed by buildings and vehicles, and other emissions which result from Zephyr's operations.
- The inventory has been prepared based on the *Climate Active Standard for Organisations* and the *GHG Protocol – Corporate Standard*.

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

Organisation description

Zephyr is an environmental consulting practice, based in Sydney, Melbourne and Adelaide, Australia. The company specialises in air quality assessments, air pollutant monitoring, and carbon management. The company offers a range of services, including pollutant dispersion modelling, risk assessments, and real-time environmental analysis.

The registered ABN number for Zephyr is 12 649 077 163, and the company has no other ABNs or subsidiaries. Zephyr does not trade under any additional trading names or have any international operations.

During the reporting period for this certification Zephyr only had two offices, located in Sydney and Adelaide, Australia. The rented office spaces were at 333 George Street, Sydney and 217 Flinders Street, Adelaide. All assets associated with the company during the reporting period were based in Sydney.

A company structure has not been included for this certification, because Zephyr had only been established for two years, had no subsidiaries and had very few employees in FY2023-24. The company employed eight full-time employees in FY2023-FY24:

- Three principal consultants
- One senior consultant
- Four consultants

An operational control approach was taken to determine the organisation boundary for this certification. The organisation's boundary is all activities associated with Zephyr's operations. The following emissions

are included in Zephyr's emission boundary:

- All stationary energy and fuels in the offices, and vehicles under Zephyr's control
- Electricity consumed by buildings and vehicles in Zephyr's control
- Emissions as a direct result of Zephyr's operations.

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 Zephyr's 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

- Carbon neutral products and services
- Electricity
- Office equipment and supplies
- Refrigerants
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Accommodation
- Cleaning and chemicals
- Food
- ICT services and equipment
- Professional services
- Postage, courier and freight
- Water
- Working from home

Non-quantified

Optionally included

Outside emission boundary

Excluded

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Zephyr is a growing business and is therefore, expecting to increase its emissions associated with travel, the number of employees, and electricity consumed over the next five years. By continuously accounting for carbon over time, relative to FY2022-23, Zephyr will find ways to reduce its emissions and maintain carbon neutral status as the company continues to grow.

Zephyr's purpose is to 'leave things better than how we found them', and as such recognises the urgent need to take decisive action to reduce the company's carbon footprint and contribute to a sustainable future. Zephyr, therefore, proposes the following emission reduction strategy.

- Zephyr commits to reduce measured scope 1 and 2 emissions per full-time employee by a minimum of 50% by 2030, from a 2022/2023 base year (emissions intensity of 3.2 tCO₂-e/FTE).
- Zephyr will meet its commitments associated with its partnership with the Climate Pledge of net-zero carbon emissions by 2040.
- Zephyr commits to reduce its scope 3 (indirect) emissions too, in particular from business travel and vehicle use. Zephyr aims to reduce scope 3 emissions by 20% by 2030, as compared to the 2022/2023 base year.

To meet these aims, several initiatives as part of our emission reduction strategy will be implemented:

- Zephyr will continue to prioritise building energy efficiency and renewable electricity generation when selecting office spaces.
- Zephyr created an Uber Business account in 2022, and actively encourages employees when requiring a rideshare to choose electric or hybrid vehicles (Uber comfort electric or Uber Green options). Zephyr commits to maintaining at least 85% of all taxi and rideshares taken by employees will be in electric or hybrid vehicles.
- Zephyr operates a paperless office across all our geographies.
- We will encourage and incentivise where possible the adoption of Green Energy, rooftop PV and battery storage where possible for those periodically working from home.
- We will not provide company facilitated loans for ICE vehicles, or purchase these as company vehicles.
- We will facilitate the availability of pre-tax salary sacrifice for electric vehicles, including e-bikes, where this is permissible.
- We will continue to prioritise commercial space that facilitates active transport (cycling, running, walking to work)

- Where flying is unavoidable, we will continue to use registered offset programs, and will actively investigate direct offsetting by funding SAF purchases for the equivalent of our annual flights.
- Zephyr will strive to achieve zero waste to landfill and also reduce the amount of material that we are currently recycling.

Emissions reduction actions

In FY24 Zephyr took the following actions to reduce the company's emissions:

- Negotiated an office move to facilities that have optimised end of trip facilities and 100% Green Energy supply.
- Achieved >85% of rideshare using either electric or hybrid vehicles.
- Prioritised virtual meetings over in-person where practicable, particularly where flights were able to be avoided.
- Continued our involvement with the 1% for the Planet movement, which diverts 1% of our annual revenue to grass-roots environmental and humanitarian organizations, including those that directly address the Climate Crisis.
- Increased uptake of solar PV and battery storage for our personnel that periodically work from home.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2022-23	12.02	12.62
Year 1:	2023-24	24.32	25.54

Significant changes in emissions

For the following emission sources a change of at least 10% compared to FY23 occurred and the emissions make up at least 10% of the total carbon inventory:

- Food and catering
- Electronic office equipment (computers, monitors and printers)
- Short economy class flights

The emissions increased from our base year (FY23) because of business growth as detailed in the table below, however, the emissions per full-time employee decreased. In the base year the emissions intensity was 3.2 tCO₂-e/FTE, whilst for FY24 the emissions were equivalent to 3.0 tCO₂-e/FTE.

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Electronic office equipment (computers, monitors, and printers)	1.42	2.61	Additional electronic office equipment was bought in FY24 due to the recruitment of four additional employees. This included the purchase of four laptops, four monitors, and electronic accessories.
Food and catering	1.86	3.38	This increased as a direct result of the increase in employees and business development.
Short economy class flights	1.16	8.91	The number of short economy class flights increased because of the increase in National Greenhouse and Energy Reporting Part 6 Audits that were conducted in FY24, that required site visits as requested by the Clean Energy Regulator.

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 location-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	2.08	2.08
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	1.31	0.11	1.42
Food	0.00	0.00	3.38	3.38
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	0.00	0.00
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	2.64	2.64
Postage, courier and freight	0.00	0.00	0.04	0.04
Products	0.00	0.00	0.00	0.00
Professional Services	0.00	0.00	4.01	4.01
Refrigerants	0.00	0.00	0.00	0.00
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.05	0.00	0.01	0.06
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	9.32	9.32
Transport (Land and Sea)	0.00	0.00	3.88	3.88
Waste	0.00	0.00	1.09	1.09
Water	0.00	0.00	0.01	0.01
Working from home	0.00	0.00	-3.62	-3.62*
Total emissions (tCO₂-e)	0.05	1.31	22.96	24.32

* WFH negative emissions represents avoided emissions not accounted for in staff commute net emissions (Transport (land and sea)).

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	1.22
Total of all uplift factors (tCO ₂ -e)	1.22
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	25.54

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)	26	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 Lighting Project	ACCUs	ANREU	30/10/2024	9,004,271,006-9,004,271,055	2023-24	50	26	0	24	92%
Upper Allyn Forestry Project	ACCUs	ANREU	26/02/2026	9,043,481,384-9,043,481,385	2025-26	2	0	0	2	8%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

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 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)	384	0	19%
Residual Electricity	1,669	1,518	0%
Total renewable electricity (grid + non grid)	384	0	19%
Total grid electricity	2,053	1,518	19%
Total electricity (grid + non grid)	2,053	1,518	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	1,669	1,518	
Scope 2	1,485	1,352	
Scope 3 (includes T&D emissions from consumption under operational control)	183	167	
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 CO₂-e)	1.35
Residual scope 3 emissions (t CO₂-e)	0.17
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.35
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.17
Total emissions liability (t CO₂-e)	1.52
<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	
		(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
Percentage of grid electricity consumption under operational control	100%					
NSW	1,848	1,848	1,257	92	0	0
SA	205	205	51	16	0	0
Grid electricity (scope 2 and 3)	2,053	2,053	1,308	109	0	0
NSW	0	0	0	0		
SA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	2,053					

Residual scope 2 emissions (t CO ₂ -e)	1.31
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)	1.31
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.11
Total emissions liability	1.42

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
NA	NA

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 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

Not applicable, all mandatory sources have been considered.



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