



PUBLIC DISCLOSURE STATEMENT

MATTER CONSULTING

**ORGANISATION CERTIFICATION
FY2024–25**


Australian Government
Climate Active
Public Disclosure Statement

M A T T E R



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Matter Consulting
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears report
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>Daniel Yap Director 27.03.2026</p>



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

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Version 10.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	188 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	63.35%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	5/3/25 Pangolin Associates Next technical assessment due: FY2027

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Matter Consulting, ABN 31 619 088 229.

This certification boundary does not include the services offered by Matter Consulting.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

Organisation description

Matter Consulting (ABN 31 619 088 229) is a structural and civil engineering consultancy that offers technical excellence, a commitment to quality and an outcome-driven focus.

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.

Matter Consulting's operations are carried out at the following office locations:

- Level 8, 550 Bourke Street, Melbourne
- Level 5, 95 Grenfell Street, Adelaide

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
Cleaning and chemicals
Climate Active carbon neutral products and services
Electricity
Food
ICT Services and equipment
Office equipment and supplies
Postage, courier and freight
Products
Professional services
Stationary energy (liquid fuels)
Stationary energy (gaseous fuels)
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

Non-quantified

Synthetic GHGs

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Matter Consulting is committed to reducing our direct emissions (Scope 1 & 2) by 100% by FY2026. We commit to reducing our Scope 3 emissions by 15% by 2030. In order to achieve these targets, we will take the following actions:

In FY2025, Scope 2 (controlled electricity) accounted for ≈3.3% of our total emissions. Scope 2 emissions will be reduced by:

- Matter consulting commits to purchasing 100% GreenPower by 2026.
- Undertake an energy efficiency audit of its offices to reduce gross energy consumption
- Purchase energy efficient equipment such as monitors.

Scope 3 emissions will be reduced by:

- A significant proportion of our emissions are attributed to Scope 3 sources, such as Professional Services ICT Services (combined 51.4%). Matter Consulting will create and implement a supplier engagement policy that considers the sustainability performance, stance and initiatives of the supplier as part of our procurement practices by FY2027.
- Improve data management and quality to use supplier specific reports and emission factors resulting in more accurate emission calculations for the FY2026 reporting period.
- Third party (base building) electricity emissions contributed to 3.5% of the gross emissions. We will engage with our building management to encourage the purchase of GreenPower and energy efficiency improvements for the buildings we occupy.
- Business flights contributed to 6.4% of the overall emissions in FY2025. Where travel is essential, Matter Consulting will encourage our staff to make the trip more impactful by including additional meetings or purposes, to reduce the need for multiple trips. We commit to reviewing our travel policy to develop further strategies to reduce the impact of flying by FY2026.

Emissions reduction actions

Matter Consulting committed to purchasing 100% Green Power. This was achieved for the Melbourne office in this financial year. We have however, been unable to action this for the Adelaide office, at 95 Grenfell Street, Adelaide. The electricity account is managed by the Cromwell Building Management.

Matter Consulting is committed to the purchase of energy efficient equipment going forward. This has not been required of late as there has been enough equipment in both offices.

Both offices are committing to minimising waste by composting, recycling and purchasing durable, recyclable products where available.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year / Year 1:	2023-24	127.64	N/A
Year 2:	2024-25	187.01	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
Technical services	27.36	48.17	General increase in business requirements and expenditure

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting Service
GPT Victoria	550 Bourke Street – Base building

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	1.41	1.41
Cleaning and Chemicals	0.00	0.00	1.57	1.57
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	6.17	7.44	13.62
Food	0.00	0.00	11.28	11.28
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	10.08	10.08
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment & supplies	0.00	0.00	0.59	0.59
Postage, courier and freight	0.00	0.00	0.22	0.22
Products	0.00	0.00	16.41	16.41
Professional Services	0.00	0.00	90.28	90.28
Roads and landscape	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	0.00	0.00	0.73	0.73
Stationary Energy (liquid fuels)	0.00	0.00	0.04	0.04
Stationary Energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	11.97	11.97
Transport (Land and Sea)	0.00	0.00	21.24	21.24
Waste	0.00	0.00	0.07	0.07
Water	0.00	0.00	0.11	0.11
Working from home	0.00	0.00	7.38	7.38
Total emissions (tCO₂-e)	0.00	6.17	180.84	187.01
<i>Figures may not sum to total due to rounding.</i>				

Uplift factors

N/A

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)	188	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
Pacajai REDD+ Project	VCU	Verra Registry	25/11/2025	9738-128698352-128698398-VCS-VCU-259-VER-BR-14-981-01012017-31122017-0	2017	47	0	0	47	25.00%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/11/2025	5530-241495938-241495961-VCU-048-MER-CD-14-934-01012016-31122016-1	2016	24	0	0	24	12.77%
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/11/2025	5530-241492843-241492855-VCU-048-MER-CD-14-934-01012016-31122016-1	2016	13	0	0	13	6.91%

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
The Mai Ndombe REDD+ Project	VCU	Verra Registry	25/11/2025	5530-241491952-241491961-VCU-048-MER-CD-14-934-01012016-31122016-1	2016	10	0	0	10	5.32%
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra Registry	25/11/2025	10730-245115291-245115337-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	47	0	0	47	25.00%
Bundled Wind Power Project by Mytrah Group	VCU	Verra Registry	25/11/2025	14623-612932380-612932426-VCS-VCU-997-VER-IN-1-1728-01032022-31032022-0	2022	47	0	0	47	25.00%
Offset Totals:						188	0	0	188	100%

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 renewable electricity generated	2,347	0	6%
Total non-grid renewable electricity	2,347	0	6%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	7,157	0	18%
Climate Active precinct/building (voluntary renewables)	9,162	0	23%
Precinct/Building (LRET)	2,038	0	5%
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)	4,884	0	12%
Residual Electricity	14,802	13,618	0%
Total renewable electricity (grid + non grid)	25,588	0	63%
Total grid electricity	38,043	13,618	58%
Total electricity (grid + non grid)	40,390	13,618	63%
Percentage of residual electricity consumption under operational control	51%		
Residual electricity consumption under operational control	7,623	7,013	
Scope 2	6,711	6,174	
Scope 3 (includes T&D emissions from consumption under operational control)	911	838	
Residual electricity consumption not under operational control	7,179	6,605	
Scope 3	7,179	6,605	

Total renewables (grid and non-grid)	63.35%
Mandatory	17.14%
Voluntary	40.40%
Behind the meter	5.81%
Residual scope 2 emissions (t CO₂-e)	6.17
Residual scope 3 emissions (t CO₂-e)	7.44
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	6.17
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	7.44
Total emissions liability (t CO₂-e)	13.62

Figures may not sum to total 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	47%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
SA	14,102	6,684	1,537	334	7,419	2,077
VIC	23,940	11,347	8,737	1,021	12,594	10,831
Grid electricity (scope 2 and 3)	38,043	18,030	10,274	1,355	20,012	12,908
SA	1,608	1,608	0	0		
VIC	739	739	0	0		
Non-grid electricity (behind the meter)	2,437	2,437	0	0		
Total electricity (grid + non grid)	40,390					

Residual scope 2 emissions (t CO₂-e)	10.27
Residual scope 3 emissions (t CO₂-e)	14.26
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	6.19
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	8.72
Total emissions liability	14.91

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)
550 Bourke Street, Melbourne	11,200	0
<i>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.</i>		

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	-	-
<i>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.</i>		

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
Synthetic GHGs	Immaterial

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	-	-	-	-	-	



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