



# **PUBLIC DISCLOSURE STATEMENT**

**BUREAU VERITAS AUSTRALIA & NEW  
ZEALAND**

**SERVICE CERTIFICATION  
CY2024**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



NAME OF CERTIFIED ENTITY	Bureau Veritas Australia Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2023 – 31 December 2024 In - 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>Jeremy Leu            General Manager Certification and Sustainability            13/03/2026</p>



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

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Version 9.1.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	285 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.48%
CARBON ACCOUNT	Prepared by: RSM Australia Pty Ltd (ABN: 33 009 321 377)
TECHNICAL ASSESSMENT	19/12/2022 Mariana Rezende Ayroza Next technical assessment due: N/A - withdrawn

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## 2. CERTIFICATION INFORMATION

### Description of service certification

This service certification covers the ISO management systems Certification activities conducted by Bureau Veritas Australia Pty Ltd (“Bureau Veritas”) in the Pacific Region covering Australia, New Zealand, Fiji, and other Pacific Island countries. Excluded from this certification are all activities conducted by different Bureau Veritas entities, including Testing, Inspection and Certification other than ISO Management Systems.

- Functional unit: one audit day of ISO management system auditing services provided by Bureau Veritas Australia.
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is by Bureau Veritas Australia Pty Ltd (“Bureau Veritas”), ABN 15 090 874 570.

This Public Disclosure Statement includes information for CY2024 reporting period.

In response to the operational disruptions caused by the COVID-19 pandemic in 2022, Bureau Veritas had previously chosen CY2023 as the new base year for our Climate Active service certification. This decision aligned with Climate Active's guidelines and underscores our commitment to transparent communication. CY 2023 and CY2024 represents a return to normal operations, providing a more stable basis for our environmental assessments. This adjustment not only reinforces our commitment to sustainability but also ensures that our environmental strategies are effectively aligned with our current operational realities, enhancing both the credibility and impact of our environmental efforts.

### Description of business

Bureau Veritas is a world-leading provider in testing, inspection, and certification. Created in 1828, the Group has more than 82,000 employees located in more than 1,500 offices and laboratories around the globe.

Bureau Veritas helps its clients improve their performance by offering services and innovative solutions to ensure that their assets, products, infrastructure, and processes meet standards, regulations and recommendations in terms of quality, health, safety, hygiene, environmental protection and social responsibility. As a trusted partner, Bureau Veritas offers solutions that go beyond simple compliance with regulations and standards, reducing risk, improving performance, and promoting trust.

This certification is limited to the “ISO management systems Certification services” conducted by Bureau Veritas with office personnel located in Melbourne and Perth as well as home-based auditors and staff located across Australia and New Zealand. Services include audits against some widely used ISO standards such as ISO 9001 (Quality Management Systems), ISO 45001 (Occupational Health and Safety Management Systems), ISO 14001 (Environmental Management Systems), ISO 27001 (Information Security Management Systems), ISO 55001 (Asset Management Systems) as well as a variety of enterprise risk and specialised compliance standards.

## 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.

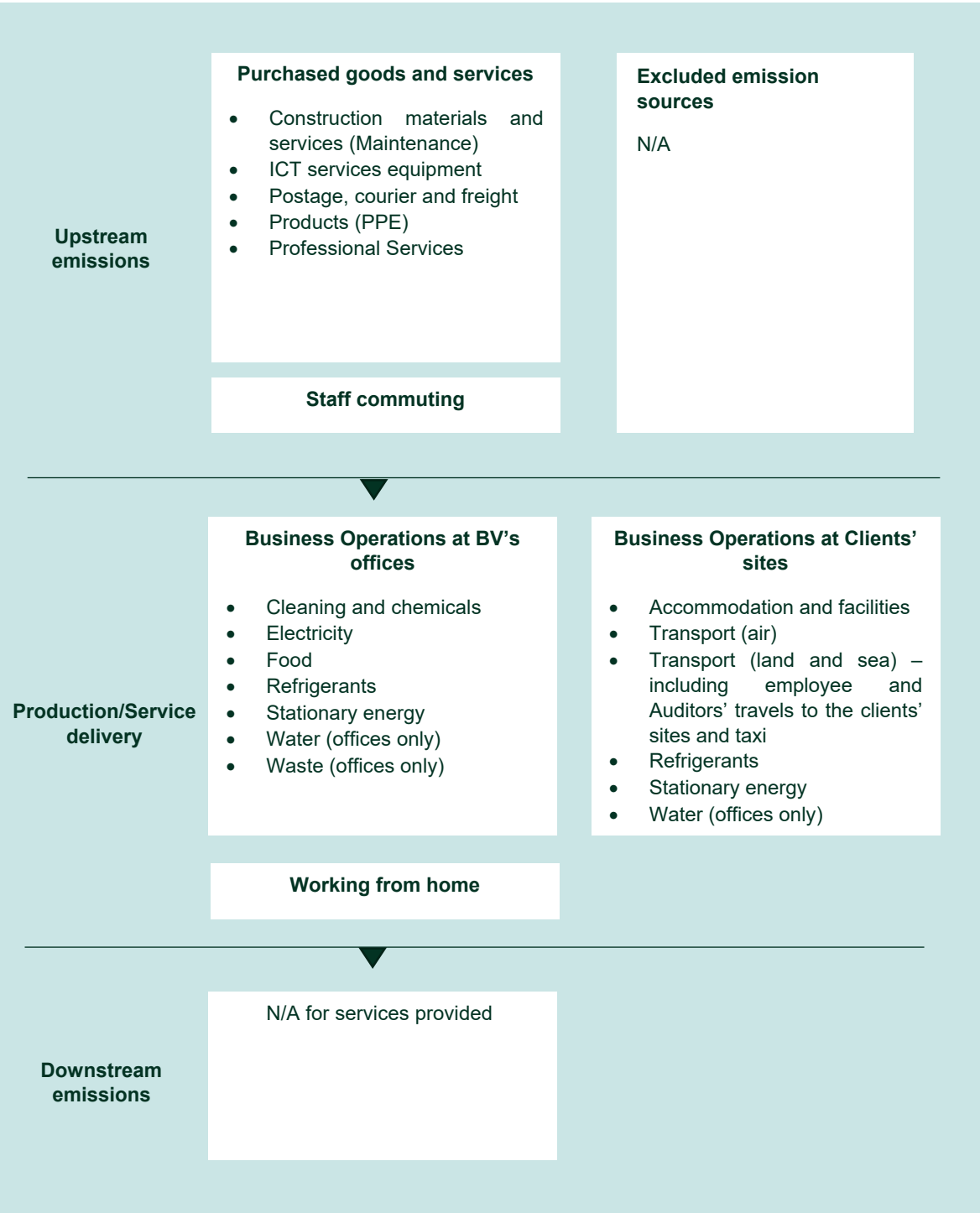
### Outside the emissions boundary

**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		Outside emission boundary
<p><b><u>Quantified</u></b></p> <p>Accommodation and facilities</p> <p>Cleaning and chemicals</p> <p>Construction materials and services (Maintenance)</p> <p>Electricity</p> <p>Food</p> <p>ICT services and equipment</p> <p>Postage, courier and freight</p> <p>Products (PPE)</p> <p>Professional Services</p> <p>Refrigerants</p> <p>Stationary energy (gaseous fuels)</p> <p>Transport (air)</p> <p>Transport (land and sea)</p> <p>Waste</p> <p>Water</p> <p>Working from home</p>	<p><b><u>Non-quantified</u></b></p> <p>Not applicable</p>	<p><b><u>Non-attributable</u></b></p> <p>Not applicable</p>
	<p><b><u>Optionally included</u></b></p> <p>Not applicable</p>	

# Service process diagram

Cradle-to-grave boundary



## 4. EMISSIONS REDUCTIONS

### **Emissions reduction strategy**

Bureau Veritas has decided to withdraw its Climate Active Certification (and therefore our emissions reduction strategy) from CY 2024 onwards.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e	Emissions intensity of the functional unit
Base year (previous):	CY2022 (adjusted)	200.68	0.0607
Base year (actual) / Year 1:	CY2023	240.27	0.0694
Year 2	CY 2024	284.94	0.0462

### Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Long economy class flights (>3700 km)	41.13	55.15	Increase in long distance travel
Short economy class flights (>400, <3,700 Km)	83.11	63.59	Decrease in short distance travel
Large Car: Unknown fuel	54.39	96.29	Increase in number of days worked by auditors

## Emissions summary

Emission source	tCO <sub>2</sub> -e
Transport (air)	129.81
Transport (land and sea)	118.55
Accommodation and facilities	16.94
Working from home	6.02
Electricity	6.47
ICT services and equipment	2.03
Stationary energy (gaseous fuels)	0.82
Professional services	0.42
Food	0.78
Refrigerants	0.22
Construction materials and services	0.00
Cleaning and chemicals	0.19
Waste	2.53
Products	0.00
Water	0.08
Postage, courier and freight	0.07
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>284.94</b>

<b>Service offset liability</b>	
Emissions intensity per functional unit (one audit day of ISO management system auditing services)	0.04621 tCO <sub>2</sub> -e
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	6165 audit days of ISO management system auditing services provided
<b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>	<b>284.94</b>

## 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)	285	100.00%

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
April Salumei Rainforest Community Conservation Project	VCU	Verra Registry	31/07/2025	<a href="#">18222-881800259-881800543-VCS-VCU-352-VER-PG-14-1122-01012014-31122014-0</a>	2014	285	0	0	285	100.00%
<b>Offset Totals:</b>						285	0	0	285	100.00%

## Co-benefits

Bureau Veritas has chosen to invest in REDD initiatives. The [April Salumei REDD Project](#) in Papua New Guinea conserves significant rainforests in East Sepik Province, involving 15,000 locals from 164 land groups in sustainable forest management. This initiative preserves biodiversity and supports community livelihoods through carbon offset projects.

The project promotes economic growth and environmental sustainability through initiatives like Light Up April Salumei and the Eaglewood Initiative, which deliver solar lighting and foster sustainable agriculture, respectively. These efforts enhance local infrastructure and job creation, boosting community self-sufficiency.

Environmental actions have protected over 603,000 hectares of rainforest, mitigating greenhouse gas emissions and supporting biodiversity. The project's governance structure includes local stakeholders in decision-making, fostering inclusive and sustainable community development.

EXTRAORDINARY IMPACT

## OFFSET PROJECT CATEGORY OVERVIEW

Deep within the East Sepik Province of Papua New Guinea is TEM's April Salumei REDD Project. A combined area of 603,712 h.a. the landscape is defined by forested land on mineral soils. The project area is thriving with both traditional culture and extraordinary levels of biodiversity.

Located within a Forest Management Area designated for timber production by the Papua New Guinean Forest Authority, the project area was facing a very material threat. The carbon finance attracted through verified carbon unit revenues offers Indigenous landowners a form of income based on the carbon storage and ecosystem services provided by the forest, rather than through the short-term royalties that flow from logging concessions. Conserving the forest and its carbon stocks avoids significant volumes of carbon emissions.

Our project aims to improve the overall wellbeing of local communities, support sustainable agricultural development, provide access to employment, healthcare, education, and infrastructure, all while preserving the rich cultural traditions and customs of the Indigenous owners.

The project contributes to the following United Nations Sustainable Development Goals



## 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 (kgCO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
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)	1,612	0	18%
Residual Electricity	7,110	6,470	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>1,612</b>	<b>0</b>	<b>18%</b>
<b>Total grid electricity</b>	<b>8,722</b>	<b>6,470</b>	<b>18%</b>
<b>Total electricity (grid + non grid)</b>	<b>8,722</b>	<b>6,470</b>	<b>18%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>7,110</b>	<b>6,470</b>	
Scope 2	0	5,759	
Scope 3 (includes T&D emissions from consumption under operational control)	0	711	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>18,48%</b>
<b>Mandatory</b>	<b>18,48%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>5.76</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>0.71</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>5.76</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.71</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>6.47</b>

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	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	5,367	5,367	4,240	376	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	3,355	3,355	1,778	134	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>8,722</b>	<b>8,722</b>	<b>6,018</b>	<b>510</b>	<b>0</b>	<b>0</b>
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		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>8,722</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	6.02
Residual scope 3 emissions (t CO <sub>2</sub> -e)	0.51
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	6.02
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	0.51
<b>Total emissions liability</b>	<b>6.53</b>

### 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 <sub>2</sub> -e)
N/A	N/A	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 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 product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	N/A	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 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
N/A	N/A

## 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**.

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	N/A	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 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						<p><b>Size:</b> N/A</p> <p><b>Influence:</b> N/A</p> <p><b>Risk:</b> N/A</p> <p><b>Stakeholders:</b> N/A</p> <p><b>Outsourcing:</b> N/A</p>



An Australian Government Initiative

