



PUBLIC DISCLOSURE STATEMENT

EMM CONSULTING PTY LIMITED


**ORGANISATION CERTIFICATION
FY2024-25**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	EMM Consulting Pty Limited
REPORTING PERIOD	Financial year 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>Elizabeth Webb Chief Executive Officer 25 November 2025</p>



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

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Version 10.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,558 t CO ₂ -e
CARBON OFFSETS USED	43.84% ACCUs, 56.16% VERs
RENEWABLE ELECTRICITY	Total renewables 23.68%
CARBON ACCOUNT	Prepared by: Heidi Fog, Carbon Neutral Pty Ltd
TECHNICAL ASSESSMENT	21 November 2025 Organisation: Carbon Neutral Pty Ltd

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2. CERTIFICATION INFORMATION

Description of organisation certification

The Climate Active Carbon Neutral certification covers the Australian business operations of EMM Consulting Pty Limited, trading as EMM Consulting Pty Limited (EMM), ABN 28 141 736 558. The operational boundary of the carbon account has been defined based on the operational control approach. Our products and services are not included on this certification.

This Public Disclosure Statement represents the reporting period 1 July 2024 to 30 June 2025 and is our fourth year as a Climate Active carbon neutral organisation.

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These gasses are expressed in carbon dioxide equivalents (CO₂-e), providing the ability to present greenhouse gas emissions as one unit.

Organisation description

ABN/ACN: ABN – 28 141 736 558, ACN – 141 736 558

Description of the organisation:

At EMM, we believe that a sustainable future is achievable, and we are dedicated to helping our clients and the community make it a reality.

Established in 2010, EMM is a leading environmental and advisory consultancy with over 300+ staff. With offices in Australia and Canada, we have delivered projects spanning five continents and combine our local knowledge with global expertise to create sustainable solutions for our clients.

At the heart of our approach lies a team of dedicated environmental professionals — scientists, engineers, planners, and strategic advisors who are united by a shared commitment to innovation, collaboration, and thinking beyond the ordinary.

We combine our technical expertise with a deep understanding of big picture sustainable business strategy to deliver solutions that drive positive environmental, economic, and social impact while creating long-term value for our clients.

EMM is dedicated to environmental sustainability and is committed to protecting and improving the environment in all areas of our operations. We aim to make a positive contribution by

promoting sustainable development and the continued prevention and reduction of adverse environmental impacts. Our team is committed to protecting the environment by conducting our operations in an ecologically sustainable manner and minimising environmental impacts.

Creating opportunities is not just what we do but how we do it - it is a mindset and part of the culture of who we are. It's challenging the norm to innovate and solve important and complex challenges our clients and communities face today and into the future.

All trading names: EMM Consulting Pty Limited (EMM)

Child companies: EMM has a wholly owned subsidiary company operating in Canada also as EMM Consulting Pty Limited. EMM's Canadian offices are not included in the operational boundary of this certification.

We have offices located in: Brisbane, Newcastle, Sydney, Canberra, Melbourne, Adelaide, Perth, Calgary, Vancouver and Toronto.

EMM has extensive experience successfully delivering often complex, high-profile projects with large teams across a range of geographic, operational and climatic conditions. With a large and diverse resource base of over 300+ people, we apply a unique international delivery approach to projects whereby resources from across our network are placed to support a project based on capability and best for project outcomes.

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
Cleaning
Electricity
Food, catering and entertainment
ICT services and equipment
Machinery and equipment repair and maintenance
Office equipment (incl hire leasing, repair and maintenance) and office paper
Postage, courier and freight
Clothing
Training and development
Subscriptions and periodicals
Marketing and advertising
Business services
Accounting services
Insurance services
Legal services
Parking
Stationary energy
Fuel
Air travel
Landfill and water
Taxi / rideshare / car hire
Staff commute to and from work
Staff working from home
Carbon neutral products and services

Non-quantified

All activities have been quantified

Outside emission boundary

Excluded

International offices

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

EMM Consulting has ceased to be a Climate Active carbon neutral certified organisation from 30 June 2025. We will continue to work on reducing our carbon footprint where possible and will continue to aim for a 30% reduction of emissions intensity by full-time equivalent number of employees (FTEs) compared to our FY2021-22 base year, as set under Climate Active in 2022.

Emissions reduction actions

Actions we have already implemented into our business as usual:

- Over FY25 we have made conscious choices with our ICT procurement strategy by partnering with vendors like Dell and JB Hi-Fi. The laptops purchased from Dell are made from 50% recycled materials and ship with 100% recycled or renewable materials. JB Hi-Fi has a sustainable packaging and supply chain policy and the shipping material contains a minimum of 50% recycled content, are 100% recyclable and are certified FSC Mix.
- Over FY25, the sustainability pillar of the EMM Community Hub have encouraged staff in reducing our carbon footprint through events for Plastic Free July and National Recycling Week.
- Since December 2023 to time of writing, all Board meetings were held in Sydney NSW where the majority of our Directors live and this has reduced the number of corporate flights and associated travel significantly.
- Since August 2024, we have partnered with Uber for Business and encouraged staff to use Uber Green where possible. Uber for Business has improved the accuracy of emissions data collection of car travel and is likely to increase the use of electric vehicles when travelling for work.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total t CO ₂ -e (without uplift)	Total t CO ₂ -e (with uplift)
Base Year / Year 1:	2021-22	1,077.68	1,077.68
Year 2:	2022-23	1,482.50	1,482.50
Year 3:	2023-24	1,341.29	1,341.29
Year 4:	2024-25	1,557.48	1,557.48

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
No significant emissions to disclose			

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

Certified brand name	Product/Service/Building/Precinct used
Powershop	Electricity

Emissions summary

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

Emission category	Scope 1 emissions (t CO ₂ -e)	Scope 2 emissions (t CO ₂ -e)	Scope 3 emissions (t CO ₂ -e)	Total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	93.40	93.40
Cleaning and Chemicals	0.00	0.00	12.98	12.98
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	56.80	111.68	168.47
Food	0.00	0.00	34.91	34.91
ICT services and equipment	0.00	0.00	124.95	124.95
Machinery and vehicles	0.00	0.00	55.29	55.29
Office equipment & supplies	0.00	0.00	18.24	18.24
Postage, courier and freight	0.00	0.00	2.07	2.07
Products	0.00	0.00	3.19	3.19
Professional Services	0.00	0.00	207.16	207.16
Stationary Energy (gaseous fuels)	3.48	0.00	0.88	4.36
Transport (Air)	0.00	0.00	336.28	336.28
Transport (Land and Sea)	69.13	0.00	312.86	381.99
Waste	0.00	0.00	51.86	51.86
Water	0.00	0.00	3.12	3.12
Working from home	0.00	0.00	59.18	59.18
Total emissions (t CO₂-e)	72.60	56.80	1,428.08	1,557.48
<i>Figures may not sum to total due to rounding.</i>				

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	t CO ₂ -e
Not applicable	
Total of all uplift factors (t CO ₂ -e)	0.00
Total emissions footprint to offset (t CO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	1,557.48

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)	683	43.84%
Verified Emissions Reductions (VERs)	875	56.16%

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
Sunnyside Permanent Planting Project	ACCU	ANREU	21/11/2025	9,026,175,385-9,026,176,067 (please see retirement notice on page 16)	2024-25	683	0	0	683	43.84%
GS1247 VPA 76 Lango Safe Water Project (GS5190)	VER	Gold Standard Impact Registry	21/11/2025	GS1-1-UG-GS5190-16-2021-21495-1-512	2021	512	0	0	512	32.86%
GS1247 VPA 139 Lango Safe Water Project (GS6349)	VER	Gold Standard Impact Registry	21/11/2025	GS1-1-UG-GS6349-16-2022-26465-1528-1645	2022	118	0	0	118	7.57%
GS1247 VPA 141 Lango Safe Water Project (GS6351)	VER	Gold Standard Impact Registry	21/11/2025	GS1-1-UG-GS6351-16-2022-26469-2324-2330	2022	7	0	0	7	0.45%
GS1247 VPA 141 Lango Safe Water Project (GS6351)	VER	Gold Standard Impact Registry	21/11/2025	GS1-1-UG-GS6351-16-2023-26470-15-177	2023	163	0	0	163	10.46%
GS1247 VPA 139 Lango Safe Water Project (GS6349)	VER	Gold Standard Impact Registry	24/10/2024	GS1-1-UG-GS6349-16-2022-26465-476-645	2022	170	95	0	75	4.81%
Offset Totals:						1,653	95	0	1,558	100.00%

Co-benefits

ACCUs: Sunnyside Permanent Planting Project

The Sunnyside Permanent Planting Project is a joint Carbon Farming Initiative between Carbon Neutral, Gondwana Link and Forever Carbon Corridors. The project is located in the Southwest Australia Ecoregion, one of only 36 global biodiversity hotspots.

The initiative's ecological impact extends beyond carbon sequestration, incorporating active forest management, biodiversity enrichment and conservation of over 750 ha of precious natural habitat for endemic flora and fauna.

The initial crediting period was 2022 – 2023. The annual emissions reduction is estimated at 19,736 t CO₂-e and a 15-year project emissions reduction of 296,040 t CO₂-e.

The outcomes of this initiative have been created to align with the following United Nations Sustainability Development Goals:



VERs: GS1247 VPA 139 Lango Safe Water Project (GS5190, GS6349, GS6351)

The Ugandan Safe Water project in Lango has grown to become the world's first carbon project to be successfully certified under the Gold Standard's Gender Equality Framework within its Gold Standard for the Global Goals.

The project has successfully demonstrated that it is being run in a gender-sensitive way and that it delivers positive impacts to women. Communities are supported with access to safe water through the rehabilitation of hand-powered boreholes. The project is implemented by a Ugandan project team that works closely with the country's Ministry of Water and Environment to supply 117,964,350 litres of water annually. The project's expected emission reduction is estimated at 51,000 t CO₂-e.

The outcomes of this initiative have been created to align with the following United Nations Sustainability Development Goals:

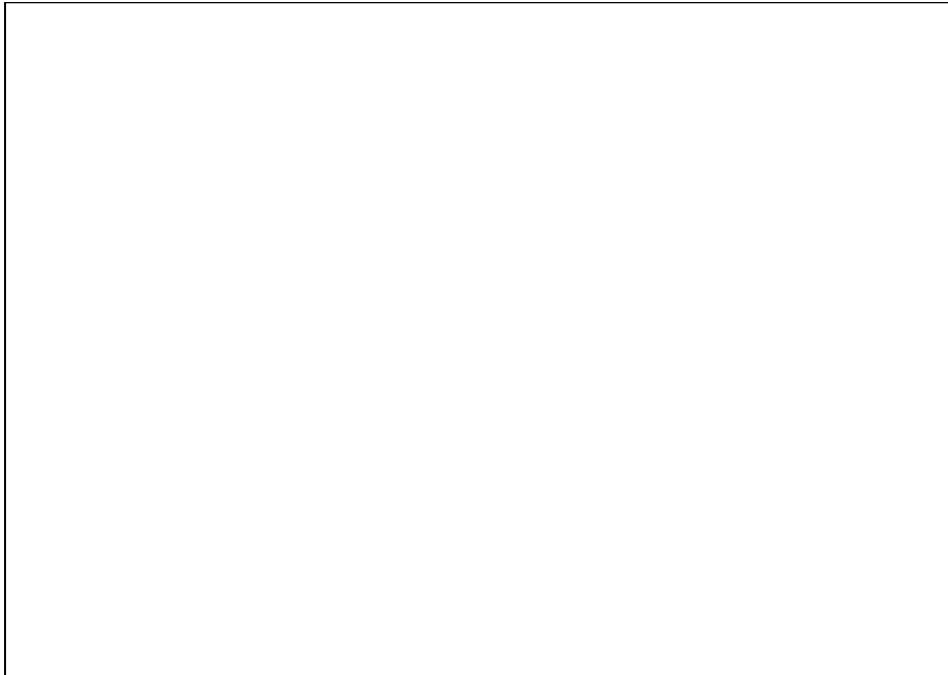


7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION



[← Transaction log](#)

Transaction details

Completed

Transaction ID 80279000	Transaction type Voluntary cancellation
Transferring account AU-2545: Carbon Neutral Pty Ltd <small>CARBON NEUTRAL PTY LTD</small>	Acquiring account AU-1068: Australia Voluntary Cancellation Account <small>Commonwealth of Australia</small>

Comments
Retired on behalf of EMM Consulting Pty Limited to support its FY2024-25 carbon neutral claim against the Climate Active Carbon Neutral Standard.

Selected ACCUs

Project ID	Project name	Method type	Method	Vintage	Location	Quantity
ERF177664	Sunnyside Permanent Planting Project	Vegetation	Plantation Forestry 2022	2024-25	WA	683

Total: 683

◀ 1 ▶ 10 items per page 1 - 1 of 1 items

Transaction history

Action	Date and time	Authorised representative
Approved	21/11/2025 9:22:25 AM +08:00	Georgiana Rogers
Initiated	21/11/2025 9:04:27 AM +08:00	Chelsea Millar

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	0	0	0%
Total non-grid renewable electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	17,790	0	5%
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)	13,303	0	4%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	3,044	0	1%
Large Scale Renewable Energy Target (applied to grid electricity only)	44,602	0	13%
Residual Electricity	253,770	233,468	0%
Total renewable electricity (grid + non grid)	78,739	0	24%
Total grid electricity	332,508	233,468	24%
Total electricity (grid + non grid)	332,508	233,468	24%
Percentage of residual electricity consumption under operational control	38%		
Residual electricity consumption under operational control	97,168	89,395	
Scope 2	85,550	78,706	
Scope 3 (includes T&D emissions from consumption under operational control)	11,618	10,689	
Residual electricity consumption not under operational control	156,601	144,073	
Scope 3	156,601	144,073	

Total renewables (grid and non-grid)	23.68%
Mandatory	14.33%
Voluntary	9.35%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	78.71
Residual scope 3 emissions (t CO₂-e)	154.76
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	56.80
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	111.68
Total emissions liability (t CO₂-e)	168.47

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	38%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	16,731	6,406	4,228	256	10,325	7,227
NSW	226,813	86,847	57,319	3,474	139,966	97,976
SA	30,290	11,598	2,668	580	18,692	5,234
VIC	7,263	2,781	2,141	250	4,482	3,854
QLD	19,118	7,320	5,197	732	11,798	9,556
WA	32,294	12,365	6,306	742	19,929	11,359
Grid electricity (scope 2 and 3)	332,508	127,317	77,859	6,034	205,191	135,207
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		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	332,508					

Residual scope 2 emissions (t CO₂-e)	77.86
Residual scope 3 emissions (t CO₂-e)	141.24
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	60.72
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	110.74
Total emissions liability	171.46

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)
Not applicable	0	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)
Powershop	70,646.00	0
<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
Not applicable	

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 an 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
International offices	N	N	N	N	N	<p>Size: Our Canada operations for FY25 comprised of 11 staff working remotely from home office or ad-hoc coworking spaces, with no dedicated or controlled office tenancy. Therefore, we justify excluding the emissions associated with our Canada operation on the grounds of being immaterial.</p> <p>Influence: We do not have the potential to influence the emissions from this source.</p> <p>Risk: The emission source does not create supply chain risks, and it is unlikely to be a significant public interest in Australia.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our Australian business.</p> <p>Outsourcing: Our Climate Active carbon neutral certification is for our operation in Australia only.</p>



An Australian Government Initiative

