



# **PUBLIC DISCLOSURE STATEMENT**

**PANGOLIN ASSOCIATES PTY LTD**

**SERVICE CERTIFICATION**


**FY2024–25**

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



An Australian Government Initiative



<b>NAME OF CERTIFIED ENTITY</b>	Pangolin Associates Pty Ltd
<b>REPORTING PERIOD</b>	1 July 2024 – 30 June 2025 Arrears report
<b>DECLARATION</b>	<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></p>
	Iain Smale Managing Director 22 <sup>nd</sup> May 2026



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version 10.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	59 tCO <sub>2</sub> -e  Refer to Pangolin Associates' FY2024-25 Climate Active organisation PDS for full information on carbon offsets used, available here: <a href="https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates">https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates</a>
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	0%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Date: 21/12/2023 Organisation: Pangolin Associates Next technical assessment due: FY2026

## Contents

1. Certification summary.....	3
2. Certification information.....	4
3. Emissions boundary .....	5
4. Emissions reductions .....	8
5. Emissions summary .....	11
6. Carbon offsets .....	13
7. Renewable Energy Certificate (REC) summary .....	14
Appendix A: Additional information .....	15
Appendix B: Electricity summary.....	16
Appendix C: Inside emissions boundary .....	17
Appendix D: Outside emission boundary .....	19

## 2. CERTIFICATION INFORMATION

### Description of service certification

This service certification is for the consulting services provided by Pangolin Associates.

- Functional unit: billable hour of consulting services
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is Pangolin Associates Pty Ltd, ABN 28-145-644-819.

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

### Description of business

Pangolin Associates (ABN 28-145-644-819) was formed out of a concern for the effect human activity has on natural systems. Our primary business informs, educates, and assists organisations in reducing resource dependency and lowering climate change and other associated environmental impacts.

We are an independent company with offices in Sydney, Melbourne and Adelaide. This certification covers all locations and operations that Pangolin is responsible for.

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 as well as a relevance test as prescribed by the GHG Protocol. This includes the following locations:

- Level 11, 10 Carrington Street, Sydney NSW 2000
- Level 18, 1 Nicholson Street, East Melbourne VIC 3002

Pangolin Associates moved out of the following facilities during the FY2024 reporting period:

- Level 16, 175 Pitt Street, Sydney NSW 2000
- Level 1, 46 Magill Road, Norwood SA 5067

Pangolin Associates also is a certified Climate Active Carbon Neutral organisation, for which there is a separate Public Disclosure Statement for the FY2024-25 reporting period. There is a 100% overlap between emissions reported in the service and organisation certifications.

## 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.

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**).

### Outside the emissions boundary

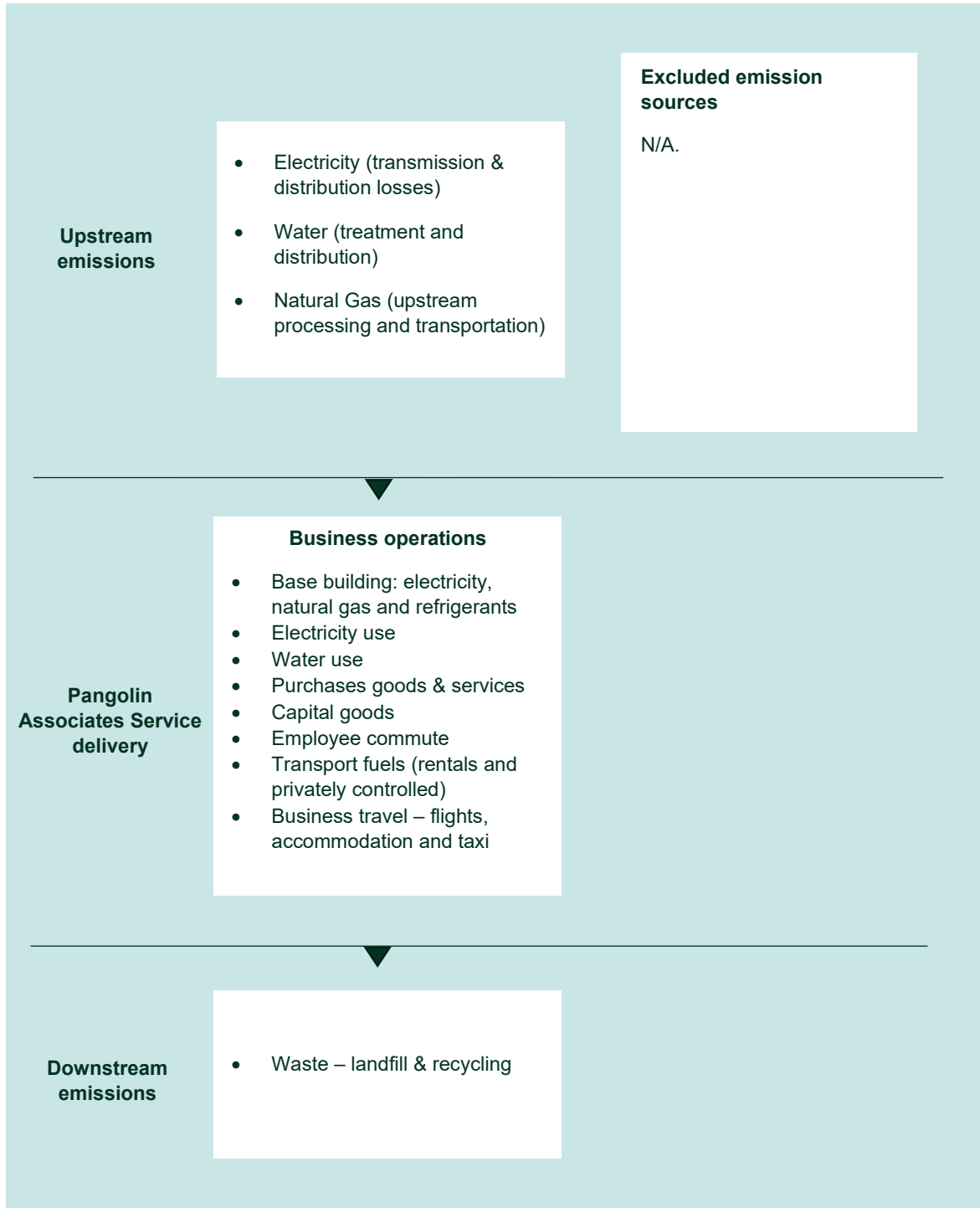
**Non-attributable** emissions have been assessed as not attributable to a product or service. They can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim).

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>Climate Active carbon neutral products and services</p> <p>Electricity</p> <p>Food</p> <p>ICT services and equipment</p> <p>Machinery and vehicles</p> <p>Office equipment and supplies</p> <p>Postage, courier and freight</p> <p>Professional services</p> <p>Refrigerants</p> <p>Stationary energy (gaseous fuels)</p> <p>Stationary energy (liquid fuels)</p> <p>Stationary energy (solid 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>N/A</p>	<p><b><u>Non-attributable</u></b></p> <p>N/A</p>
	<p><b><u>Excluded</u></b></p> <p>N/A</p>	

# Product / Service process diagram

## Cradle-to-grave boundary



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Pangolin Associates aims to reduce its emissions intensity (total emissions per FTE) by 30% by FY2029-30 from the FY2015-16 base year intensity of 8.2 tCO<sub>2</sub>-e / FTE. The use of emission intensity as a reduction guide is to allow for growth in the organisation. In FY2025, Pangolin's net emissions intensity was 1.5 tCO<sub>2</sub>-e per FTE, an 81.8% reduction on our base year intensity of 8.2 tCO<sub>2</sub>-e / FTE.

While intensity metrics are used to reflect business growth, Pangolin Associates also aims to reduce absolute emissions over time, where operationally feasible, through proactive management of Scope 3 emissions.

### Scope 1

Pangolin Associates has no Scope 1 emissions, as it does not operate facilities, vehicles, or equipment that result in direct fuel combustion, refrigerant leakage, or other Scope 1 emission sources, and intends to continue maintain Scope 1 activity and emissions at 0 until and beyond FY2030.

### Scope 2

Pangolin Associates does not currently have operational control over electricity consumption and therefore reports zero Scope 2 emissions and intends to continue maintaining Scope 2 emissions at 0 until FY2030 and beyond.

If Pangolin Associates acquires controlled electricity in future reporting periods, 100% GreenPower or renewable electricity will be sourced.

### Scope 3

#### Supplier Engagement – Professional Services

Professional services account for 27% of FY2025 gross emissions, making supplier engagement critical.

To reduce emissions associated with Professional Services, Pangolin Associates will continue to include supplier specific emissions factors to quantify GHG emissions of professional services use rather than the top-down Environmentally Extended Input Output methodology (EEIO).

In FY2025, Pangolin continued to engage with its suppliers who don't currently report their emissions and/or don't have a publicly available emissions reduction plan. Therefore, continued, targeted engagement with our supply chain is crucial for the business to continue its own decarbonisation.

#### Supplier Engagement – ICT Equipment & Services

Similarly to the above, Pangolin Associates will continue to engage with its ICT equipment and service providers, engaging with them on their decarbonisation journey and to publicly report their emissions for greater transparency.

By the end of FY2026, Pangolin will explore how a sustainable procurement policy could look and work for a small consulting firm.

## **Business Travel**

Pangolin's internal travel policy and culture continues to prioritise low carbon options, with flights used as a last resort, where there are no other viable or practical options.

As a priority, Pangolin opts for virtual meetings in lieu of face-to-face meetings, in addition to opting for public transport wherever possible. Regarding carbon neutral flights, Pangolin continues to encourage staff to offset their domestic flights with a valid Climate Active supplier if preferred; however, the business still prefers to offset at the end of each financial year. This is due to Pangolin maintaining control over its choice of credits purchased and projects that the business wants to support, in addition to the improved environmental impact of offsets chosen by Pangolin.

## **Employees – Working from Home**

Pangolin Associates prioritises flexible working arrangements for its employees, allowing them to work the way that suits them best. As part of this, hybrid working is common for all staff, with average remote working days in this reporting period being 2.8 per week. The emissions associated with our employees working from home habits are calculated using an employee survey.

At the end of FY2025, Pangolin Associates implemented a more detailed survey, allowing a more in-depth understanding of the business' WFH-related emissions. This survey will continue to be improved until FY2030.

Additionally, this information will then be used to support employees to reduce their WFH-related emissions via the supply of energy efficient monitors and/or incentives for staff to purchase GreenPower.

## **Electricity – Third-Party Electricity**

All electricity used by Pangolin (base building) is supplied through [Hub Australia](#), who offer a Climate Active carbon neutral service to shared-office users.

## Emissions reduction actions

The following actions were taken in the FY2025 reporting period:

- Pangolin is now a 100% paperless work environment, having successfully phased out all paper use for our business activities in Q1 of FY2024, and we continued avoiding paper consumption in FY2025.
- Most of our staff commute via either public transport or active means (i.e. walking and cycling). The latter has been bolstered by both the Melbourne and Sydney offices having access to high quality end of trip facilities at their respective Hub Australia co-working space.
  - In FY2025, 90.4% of Pangolin employee's commute emissions was made up of public transport or active means.
- Pangolin continues to prioritize online meetings and remote engagement with clients to reduce our business travel related emissions.
- Pangolin has seen a total reduction of 9.37 tCO<sub>2</sub>-e in the business' reported software emissions, due to the development of Supplier Specific Emissions Factors (SSEFs).
  - For example, Pangolin's emissions resulting from our FY2025 Microsoft spend has reduced by 3.24 tCO<sub>2</sub>-e due to applying the SSEF in comparison to IELab's input-output factor.
- Pangolin refreshed its travel policy in FY2024, which has been applied throughout FY2025, outlining clearer processes for staff to follow in order to reduce the amount of unnecessary travel. This new policy specifies that travel requests must include a "business development or engagement plan with a minimum of five client or stakeholder meetings (reasonably) expected per day". Including this in our refreshed policy reinforces Pangolin's preference for virtual meetings and ensures that all travel is essential to the business and utilizing the employee's time away from home effectively.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e (with uplift)	Emissions intensity of the functional unit
Base year/Year 1:	2015–16	65.3	n/a
Year 2:	2016–17	98.3	n/a
Year 3:	2017–18	57.4	0.004
Year 4:	2018–19	79.4	0.005
Year 5:	2019–20	40.0	0.002
Year 6:	2020–21	30.0	0.001
Year 7:	2021–22	70.0	0.004
Year 8:	2022-23	80.0	0.003
Year 9:	2023-24	60.0	0.001
Year 10:	2024-25	59.0	0.004

### 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
Technical services	4.78	11.19	There was an increase in technical services expenditure year-on-year, associated with the establishment of new service offerings.
Short economy class flights (>400km, ≤3,700km)	8.80	11.16	There was increased need for interstate travel, due to client needs.

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

Certified brand name	Product/Service/Building/Precinct used
Hub Australia – Parliament, VIC	<a href="#">Office service (All utilities).</a>
Hub Australia – Wynyard, NSW	<a href="#">Office service (All utilities).</a>

## Emissions summary

Life cycle stage / Attributable process / Emission source	tCO <sub>2</sub> -e
Upstream emissions	0.00
Pangolin Associates business operations	48.51
Downstream emissions	0.00
Voluntary uplift	10.49
<b>Attributable emissions (tCO<sub>2</sub>-e)</b>	<b>59.0</b>

Product / Service offset liability	
Emissions intensity per functional unit including uplift factors	0.003558719 tCO <sub>2</sub> -e/hour
Number of functional units covered by the certification	16579
<b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>	<b>59</b>

## 6. CARBON OFFSETS

### **Eligible offsets retirement summary**

As there is a 100% overlap between the Organisation and Service, please refer to Pangolin Associates' FY2024–25 Climate Active organisation PDS for full details on carbon offsets used, available here: [https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates.\)](https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates.)

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

As there is a 100% overlap between the Organisation and Service, please refer to Pangolin Associates' FY2024-25 Climate Active organisation PDS for full information on electricity usage, available here:

<https://www.climateactive.org.au/buy-climate-active/certified-members/pangolin-associates>

All electricity used by Pangolin (base building) is supplied through [Hub Australia](#), who offer a Climate Active carbon neutral service to shared-office users.

# 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.

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

Relevant non-quantified emission sources	Justification reason
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.

## 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 (less than 1% of emissions)**.

Emissions Source	No actual data	No projected data	Immaterial	Justification
N/A				

## 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.						



An Australian Government Initiative

