PUBLIC DISCLOSURE STATEMENT

ELYSIUM DIGITAL

ORGANISATION CERTIFICATION
FY2024-25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Elysium Digital
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 (in-arrears)
DECLARATION	*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.*
	Michael Caldwell Managing Partner 11/06/2026

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	110 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	Total renewables 100%
CARBON ACCOUNT	Prepared by: Cundall
TECHNICAL ASSESSMENT	Date: 17/12/2025 Name: Madlen Jannaschk Organisation: Cundall Next technical assessment due: FY2027-28

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2. CERTIFICATION INFORMATION

Description of organisation certification

This certification covers the Australian business operations of Elysium Digital Pty Ltd, ABN 17 649 341 613.

This certification covers Elysium Digital's Australian business operations as an organisation. While emissions associated with service delivery are accounted for, the services themselves are not certified under the Climate Active organisation certification.

This Public Disclosure Statement includes information for FY2024-25 (FY25) reporting period.

Organisation description

Elysium Digital, headquartered in Canberra, delivers a range of IT consulting services, including project management, business analysis, user experience research, solution architecture, and software development, across ACT, NSW, QLD, and VIC to both government and business clients.

The organisational boundary encompasses activities and facilities where Elysium Digital has operational control, specifically including the office at 42 Macquarie Street, Barton, ACT. Operational control is defined in line with the National Greenhouse and Energy Reporting Act 2007 and its supporting legislation.

The GHG reporting boundary incorporates all direct greenhouse gas emissions within the organisational boundary, along with indirect emissions linked to Elysium Digital's operations, as identified as relevant by the Climate Active initiative administrator.

This greenhouse gas (GHG) statement quantifies emissions of carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O), expressed as CO_2-equivalent (CO_2-e) tonnes. We confirm that there are no significant emissions of hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6), or nitrogen trifluoride (NF_3) identified within the reporting boundary.

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

Base building energy

Electricity

Accommodation

Cleaning and chemicals

Food

ICT services and equipment

Professional services

Land and sea transport

Office equipment and

Supplies

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Stationary energy (solid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Postage, courier and freight

Refrigerants

Outside emission boundary

Excluded

No relevant emission sources have been excluded.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Target: Reduce scope 1, 2, and 3 GHG emissions by 42% by the end of fiscal year 2030, using FY22 as the baseline. The following outlines completed activities and ongoing initiatives aligned with Climate Active requirements to achieve these reduction targets.

Activity	Commencement Date	Expected Outcome	Details
Staff Engagement in Sustainable Practices	Ongoing	2-4% reduction in scope 3 emissions	Elysium Digital encourages all employees to reduce and offset their personal carbon footprint, aiming to reduce commuting emissions within scope 3. Key initiatives include: • Promoting carbon offsetting for private vehicle use via Go Neutral. • Actively encouraging employees to offset emissions from personal air travel. • Regular staff workshops to promote energy efficiency and sustainable commuting options.
Enhanced sustainable procurement strategy	Planned for FY26	Further 2-3% reduction in scope 3 emissions	Aiming to deepen the impact of sustainable procurement by expanding to low-emission office equipment and sustainable furniture sourcing. This will support lower lifecycle emissions and align with Climate Active's requirements for responsible procurement.

These activities demonstrate Elysium Digital's commitment to carefully planned and feasible emissions reductions, ensuring that each initiative is both achievable and aligns with Climate Active's standards for credible emissions management. By balancing environmental goals with operational practicality, Elysium Digital reinforces a strategy that is both ambitious and grounded in realistic, measurable actions.

Emissions reduction actions

Activity	**Commencement Date**	**Expected Outcome**	**Details**
Green energy procurement	Completed in FY22	100% reduction in scope 2 emissions	Elysium Digital has fully transitioned the Barton, ACT office to ActewAGL's Greenchoice renewable energy plan. This program sources 100% of electricity demand from verified renewable sources, eliminating Scope 2 emissions for the facility. The renewable energy source breakdown includes wind and solar from certified sources under the GreenPower program, ensuring compliance with Climate Active's criteria for renewable energy purchases.
Sustainable procurement	Ongoing since FY22	1-3% reduction in scope 3 emissions	Implemented sustainable sourcing practices to reduce upstream and downstream scope 3 emissions. Specific measures include: • Reusable water bottles distributed to all staff to reduce single-use plastic waste; this initiative is estimated to prevent approximately 500 kg CO_2-e annually. • Uniforms procured from suppliers adhering to BSCI or equivalent standards, with

			sourcing verified through supply chain audits to ensure minimal environmental impact. • Recommended carbon emissions offset purchases for 100% of air travel booked for business purposes using verified carbon credits. These offsets are purchased through Climate Active-recognised projects, including reforestation and renewable energy projects within Australia.

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:	2021-22	75.58	79.35
Year 2:	2022-23	118.36	124.28
Year 3:	2023-24	117.57	123.45
Year 4:	2024-25	104.34	109.56

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**
Computer and technical services	23.34	27.62	Variations in operational activities, including organic growth and evolving business needs, are a normal part of business processes. These variations reflect standard business practice rather than irregular behaviour. The increase in emissions during FY25 can be explained by additional costs related to equipment upgrades and ICT security upgrades.
Legal services	44.63	19.91	Fluctuations in legal expenditure are typical and driven by varying business requirements, such as contract negotiations and compliance needs. The previous financial year was impacted by additional one-time legal fees related to business acquisition and visa purchases. These additional fees were not incurred during FY25, resulting in a decrease in associated emissions.
calculator - Result A Total	0.00	21.98	In previous submissions, the working from home emissions for employees had been calculated using a different method. This year, the Climate Active Working From Home Calculator has been used to calculate emissions for employees working from home.

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

Not applicable.

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	3.39	3.39
Cleaning and chemicals	0.00	0.00	0.58	0.58
Construction materials and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	10.80	10.80
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	31.48	31.48
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	0.94	0.94
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	21.72	21.72
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	0.00	0.00	3.15	3.15
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	4.20	4.20
Transport (land and sea)	0.00	0.00	13.03	13.03
Waste	0.00	0.00	0.53	0.53
Water	0.00	0.00	0.07	0.07
Working from home	0.00	0.00	14.45	14.45
Total emissions (tCO_2-e)	**0.00**	**0.00**	**104.34**	**104.34**
Figures may not sum to total due to rounding.				

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**
Voluntary 5% buffer applied to account for potential shortfalls or delivery risks	5.22
Total of all uplift factors (t CO_2-e)	5.22
Total emissions footprint to offset (t CO_2-e) *(total emissions from summary table + total of all uplift factors)*	**109.56**

6.CARBON OFFSETS

Eligible offsets retirement summary

This certification has taken an in arrears offsetting approach. The total emission to offset is 110 t CO2-e. The total number of eligible offsets used in this report is 110. Of the total eligible offsets used, 0 were previously banked and 110 were newly purchased and retired. Please see Appendix A for evidence attesting to the retirement of these units.

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)	110	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
Smith Carbon Project	ACCU	ANREU	09/12/2025	8,998,904,492 - 8,998,904,601	2023-24	110	0	0	110	100%
					Offset Totals:	110				

Co-benefits

The Smith Carbon Project combines smart grazing and diverse pastures to boost productivity, enhance biodiversity, and sequester carbon. The Smith Carbon Project, run by the McInnerney family on their 500-hectare sheep farm, integrates regenerative practices with the management of 800 Australian White ewes. By implementing water management strategies like fencing and additional watering points, the project has enhanced land resilience and productivity. This initiative is delivering measurable climate benefits, having generated 1,362 carbon credits and proving that sustainable land management can sequester more carbon than is emitted while maintaining a profitable, direct-to-consumer agribusiness. Through the use of satellite data to inform land management, the project is securing long-term economic and ecological stability, demonstrating a powerful model for climate-resilient farming. Registered under ERF158470, the project meets rigorous standards, ensuring responsible management and transparent impact reporting.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

Not applicable.

APPENDIX A: ADDITIONAL INFORMATION

Evidence of offset retirement.

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Australian Government
Clean Energy Regulator

9 December 2025

VC202526-00923

To whom it may concern,

Voluntary cancellation of units in ANREU

This verification certificate is confirmation of the voluntary cancellation transaction of units in the Unit and Certificate Registry (UCR) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).

The details of the cancellation are as follows:

Date of transaction	9 December 2025
Transaction ID	81293000
Type of units	KACCU
Total Number of units	110
Serial number range	8,998,904,492 - 8,998,904,601
ACCU Project	Smith Carbon Project – ERF158470
Project Location	QLD
Method Type	Agriculture
Method	Estimation of Soil Carbon Sequestration using Measurement and Models 2021
Vintage	2023-24
Transaction comment	Voluntary retirement on behalf of Elysium Digital Pty Ltd to support claim under the Climate Active Carbon Neutral Standard for FY25

Details of all voluntary cancellations made in the Unit and Certificate Registry are published on the Clean Energy Regulator's website, Voluntary cancellations register | Clean Energy Regulator (cer.gov.au).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

Unit and Certificate Registry Section
NGER and Safeguard Branch
Scheme Operations Division

CLEAN ENERGY REGULATOR

OFFICIAL

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	2,972	0	100%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	2,363	0	80%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	541	0	18%
Large Scale Renewable Energy Target (applied to grid electricity only)	0	0	0%
Residual electricity	-2,904	-2,671	0%
Total renewable electricity (grid + non grid)	**5,876**	**0**	**198%**
Total grid electricity	**2,972**	**0**	**198%**
Total electricity (grid + non grid)	**2,972**	**0**	**198%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-2,904**	**-2,671**	
Scope 2	-2,557	-2,352	
Scope 3 (includes T&D emissions from consumption under operational control)	-347	-319	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**197.71%**
Mandatory	**18.20%**
Voluntary	**179.51%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-2.35**
Residual scope 3 emissions (t CO_2-e)	**-0.32**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

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	**100%**	**(kWh)**	**Scope 2 Emissions (kg CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kgCO_2-e)**
ACT	2,972	2,972	1,962	119	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**2,972**	**2,972**	**1,962**	**119**	**0**	**0**
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		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**2,972**					

Residual scope 2 emissions (t CO_2-e)	**1.96**
Residual scope 3 emissions (t CO_2-e)	**0.12**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.96**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.12**
Total emissions liability (t CO_2-e)	**2.08**

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**
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.		

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)
Not applicable	**0**	**0**
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.		

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
Postage, courier, and freight	Immaterial
Refrigerant	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
Not applicable						

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