PUBLIC DISCLOSURE STATEMENT

ASSEMBLE COMMUNITIES PTY LTD

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

Assemble

An Australian Government Initiative

Climate Active

NAME OF CERTIFIED ENTITY	Assemble Communities Pty Ltd
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 Arrears report
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.*
	Emma Telfer COO Assemble Date: 4/08/2025

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	248 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Rewild Agency
TECHNICAL ASSESSMENT	31/10/2024 Rewild Agency Next technical assessment due: FY 2027 report

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Assemble Communities Pty Ltd, ABN 44 624 001 645. This includes emissions generated from all day-to-day organisational functions of the Assemble business. This certification does not include the embodied and operational emissions from Assemble's projects, given these emissions occur under separate entities and will be accounted for in separate project by project certifications under the Climate Active Standard for Buildings.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

This certification covers Assemble Communities Pty Ltd (otherwise known as 'Assemble'), ABN 44 624 001 645, adopting an Operational Control approach to define the organisation boundary. Assemble's operations primarily occur in Melbourne, Australia and the business currently has one office located in Richmond. Assemble originates, develops and operates thoughtfully designed, environmentally sustainable apartments in well-connected neighbourhoods.

Also included in this certification are emissions associated with the café 'Cassette' within the 38 Albermarle St project, the first project delivered through Assemble Futures. Throughout the last reporting period Assemble has been financially supporting this café during its establishment and has therefore been included within the emissions boundary for FY24. The business has a holding company with several shareholders in addition to a separate institutional shareholder. There are no direct subsidiaries.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

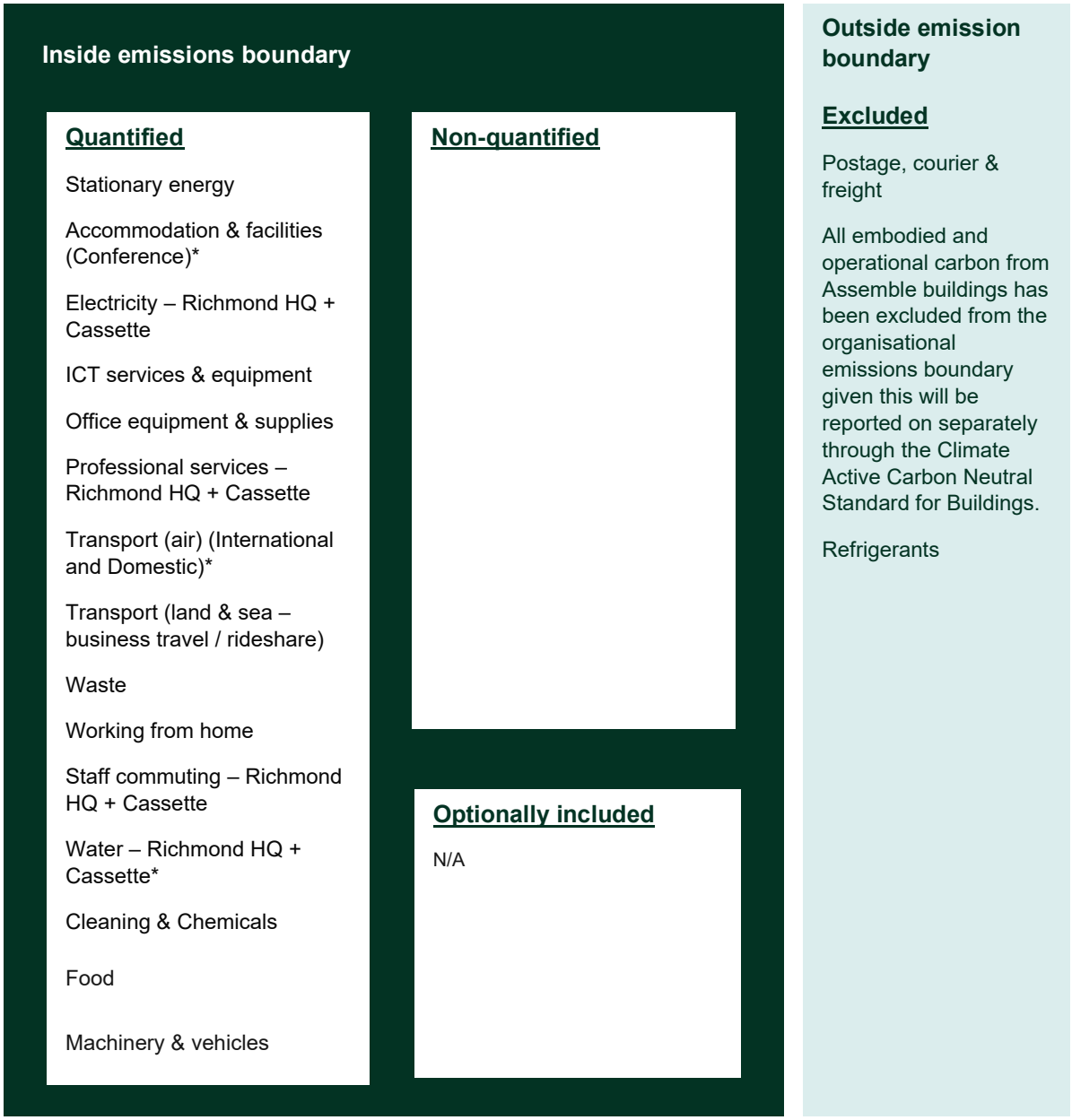
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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.



**Emissions were non-quantified in FY23 submission due to lack of data availability, sufficient data for quantification has been sourced for the FY24 submission and included in quantified data.*

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Assemble has an emissions reduction target of achieving net zero emissions for its corporate operations by 2040, with an interim near-term target of reducing emission by 50% by FY30, compared with our FY20 internal base year (note FY21 was our first year for Climate Active certification). As part of developing our draft Net Zero Transition Plan, we are undertaking a comprehensive review of the practical steps required to meet our targets, particularly in relation to reducing emissions across our supply chain. This analysis has highlighted the complexity and interdependencies involved in delivering meaningful Scope 3 reductions. Once the draft 2025 Net Zero Transition Plan is finalised and approved, we will release further information on how we will achieve Net Zero.

Achieving net zero emissions by 2040 will involve the business reducing its organisational emissions by a minimum of 90-95% across scope 1, 2 & 3 emissions.

This financial year has seen a roughly 40% increase compared with our FY20 base year, which is primarily due to factors associated with organic business growth, the previous staff survey no longer being an accurate reflection of the team's commuting and work from home habits and also the result of some new expense categories being included in this year's assessment which were previously excluded or did not exist.

Our scope 3 emissions comprised 100% of our total emissions in FY24, hence it is essential that we place a large focus on engaging with our suppliers to reduce these scope 3 emissions over time.

From a project's perspective, we have a goal in place to achieve net zero operational/in-use carbon in all Assemble buildings from EOY 2021 onwards. In addition, we have a target to achieve 50% less embodied carbon in all new buildings by 2030. Several actions to achieve this target are already in place and we are working with our team and external advisers to identify additional opportunities to achieve this target.

The commitments and targets outlined by our company to date can be found in Assemble's Net Zero Action Plan 2022-2023. Our emissions reduction targets have been developed in alignment with the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard and the World Green Building Council (WGBC) Net Zero Carbon Buildings Commitment.

Emissions reduction strategy	Emissions source	Timeframe / deadline	KPI's & measures
Establish expectations with professional services providers (e.g. IT, marketing and other business services) that to continue to do business with Assemble it is strongly preferred that they start tracking their GHG emissions and become Climate Active carbon neutral certified for the services they provide.	Scope 3	Q2, 2025	Track the percentage of service providers who agree to becoming carbon neutral certified
Provide education and incentives for staff to purchase 100% certified GreenPower at home and certified Climate Active carbon neutral gas (where relevant), to reduce emissions associated with staff working from home.	Scope 3	Q2, 2025	Monitor staff uptake & emissions savings
Encourage suppliers to set their own science-based reduction targets (separate or in addition to them achieving Climate Active certification) and aim for reaching a target of 80% of suppliers setting their own science-based reduction targets.	Scope 3	Q4, 2025	Survey suppliers to track this target
Implement a supplier code of conduct and/or procurement policy, which mandates that in order to do business with Assemble, all service providers must measure their emissions and develop an emissions reduction strategy by the end of FY25 at the latest.	Scope 3	Q4, 2025	Contrast reduction figures from before & after this action is implemented (e.g. expenditure on climate active certified goods and services)
Aim to switch to using electric vehicles powered by 100% renewable energy to be used for business travel purposes. This could include one (or several) shared EV's for staff to use when travelling to and from meetings and site visits.	Scope 1 & 3	FY30	Monitor trips taken (if any) & corresponding emissions compared with BAU business travel.

Emissions reduction actions

In FY24 Assemble's focus was predominantly on its development portfolio and understanding the climate-relate risks and GHG emissions profile of Assemble's projects (which are developed under separate entities to Assemble Communities Pty Ltd). Work has included developing a portfolio-wide climate risk framework and undertaking embodied carbon audits of 4 different projects (in planning, under construction or in operation). Internally at the corporate level, Assemble:

- Undertook a new staff WFH and commuting survey.
- Transitioned onto using Impact Sustainability's new Climate Zero carbon accounting software and investigated alternative solutions for tracking both corporate and project-level emissions.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year:	2019-20	177.89	177.89
Year 1:	2020-21	115.58	115.58
Year 2:	2021-22	129.76	129.76
Year 3:	2022-23	105.88	126.51
Year 4:	2023-24	247.11	247.11

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**
Subscriptions & periodicals	18.90	77.43	New sub-categories of subscriptions included this year (not included previously)
Technical services	3.07	30.13	Primarily due to an increased spend on financial coaching services in FY24 include within this professional services category
Employee commuting	6.78	25.92	New staff survey occurred for the FY24 assessment and the previous survey was completed during Covid 19 so staff are working more in the office now.

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

N/A

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)
Electricity	0.00	0.00	0.00	0.00
Accommodation and facilities	0.00	0.00	2.54	2.54
Stationary energy	0.00	0.00	0.00	0.00
Cleaning and Chemicals	0.00	0.00	10.76	10.76
Food	0.00	0.00	2.26	2.26
Horticulture and Agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	18.09	18.09
Machinery and vehicles	0.00	0.00	1.14	1.14
Office equipment & supplies	0.00	0.00	4.80	4.80
Professional Services	0.00	0.00	152.14	152.14
Transport (Air)	0.00	0.00	13.44	13.44
Transport (Land and Sea)	0.00	0.00	27.13	27.13
Waste	0.00	0.00	4.04	4.04
Water	0.00	0.00	1.38	1.38
Working from home	0.00	0.00	9.40	9.40
Total emissions (tCO_2-e)	**0.00**	**0.00**	**247.11**	**247.11**

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
Australian Carbon Credit Units (ACCUs)	248	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
Wulburjubur Cultural Fire project	ACCU	ANREU	16/12/2024	9,018,916,516 - 9,018,916,531	2024-25	16	0	0	16	6.45%
Wulburjubur Cultural Fire project	ACCU	ANREU	16/12/2024	9,018,926,032 - 9,018,926,065	2024-25	34	0	0	34	13.71%
South Australian Conservation Alliance - Site #2	ACCU	ANREU	13/12/2024	9,017,649,659 - 9,017,649,856	2024-25	198	0	0	198	79.84%

Co-benefits

Wulburjubur Cultural Fire Project

The Western Yalanji Aboriginal Corporation RNTBC (WYAC) is the project owner of the Wulburjubur Cultural Fire project (ERF165483) using the Carbon Credits (Carbon Farming Initiative—Savanna Fire Management—Sequestration and Emissions Avoidance) Methodology Determination 2018. This project was registered in September 2021 and is undertaken by the Western Yalanji Traditional Owners implementing early dry season cultural burning of savanna areas in the high rainfall zone to reduce the risk of late dry season wildfires.

The Western Yalanji Ranger base is located at the Palmerville Station, approximately 5 hours' drive northwest from Cairns on the traditional homelands of the Western Yalanji People. The property itself is owned by a non-Indigenous landowner who recently bought the land, however, acknowledges that working closely with the Western Yalanji Traditional Owners will restore and maintain the property's environmental value.

Direct outcomes of the project

- Reduced greenhouse gas emissions resulting from the mitigation of wildfires due to the implementation of early dry season cultural burning.
- Increased employment opportunities within the Western Yalanji Ranger team enabled through the income generated by the sale of Australian Carbon Credit Units (ACCU).
- Increased biodiversity through the implementation of cultural burning which contributes to the bringing back of healthy country.

Core benefits the project delivers

- Regularly being back on country enables continued cultural practice and access to bushfoods and medicines like turtle from one of the many dams and creeks.
- The re-establishment of cultural exchange between the Western Yalanji Elders to the younger generations ensures the cultural practise of traditional burning is maintained and protected for generations to come. It also promotes and protects cultural knowledge.
- Being back on country triggers the 'remembering' of language, knowledge and practise, importantly contributing to cultural (re)vitalisation.
- Western Yalanji country holds many significant rock art galleries that are protected when the country is cared for correctly and traditional fire is used to keep the rock art safe.
- Wulburjubur is an area of high biodiversity and cultural value where several threatened and endangered fauna and flora can be found. Specifically, fire management that will reduce wildfire incidence and intensity will protect the habitats of the Large-eared Horseshoe Bat and Squatter Pigeon.

South Australian Conservation Alliance Site #2

This project is located North of Wudinna in SA in the Gawler bioregion. The land is at a cross raods of three converging ecosystems; the rocky Gawler Ranges, arid country in the north and mallee country in the south. The dominant species observed on the property from field surveys include Dodonaea viscosa, Senna artemisioides, Lycium australe, Casuarina pauper, Melaleuca uncinate and Alectryon oleifolius.

The objective of this project is to regenerate natural woodlands and shrublands. This is achieved by controlled grazing and feral animal management across the project area including fencing upgrades and water management. In addition to sequestering carbon, regeneration of native vegetation in the project area reverses land degradation caused by feral goats and livestock and stabilises soils reducing erosion.

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 electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	457,479	0	100%
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)	85,640	0	19%
Residual Electricity	-85,640	-77,932	0%
Total renewable electricity (grid + non grid)	**543,118**	**0**	**119%**
Total grid electricity	**457,479**	**0**	**119%**
Total electricity (grid + non grid)	**457,479**	**0**	**119%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**-85,640**	**-77,932**	
Scope 2	-76,229	-69,368	
Scope 3 (includes T&D emissions from consumption under operational control)	-9,411	-8,564	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**118.72%**
Mandatory	**18.72%**
Voluntary	**100.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-69.37**
Residual scope 3 emissions (t CO_2-e)	**-8.56**
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 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 ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	457,479	457,479	361,408	32,023	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)	**457,479**	**457,479**	**361,408**	**32,023**	**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)	**457,479**					

Residual scope 2 emissions (t CO_2-e)	**361.41**
Residual scope 3 emissions (t CO_2-e)	**32.02**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**361.41**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**32.02**
Total emissions liability	**393.43**

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)
N/A	**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)
N/A	**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
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 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
Postage, Courier and Freight	Y	N	N	N	N	**Size:** Minor emissions (as per expenditure), however justified due to no emissions associated with electricity, stationary energy and fuel **Influence:** While ability to use purchasing power to potentially choose alternative service providers, minimal options within current market for competitive sustainability performance (especially regarding carbon neutral certification), thus ability to use purchasing power to influence carbon reductions. **Risk:** Not identified as contributing to Assemble's GHG risk exposure. **Stakeholders:** Internal and external stakeholders do not consider this emission source significant in regards to business operations and logistics. **Outsourcing:** Postage, courier and freight was not previously an in-house service, and is not facilitated in-house in similar businesses and operations.
All Assemble buildings (excluding operations of Cassette at 38 Albermale Street)	Y	N	N	N	N	**Size:** Significant emissions associated with building construction and development (which will be captured under future Climate Active Building certifications for projects mandated by stakeholders). **Influence:** No – majority of emissions dictated by stakeholders (including investors and residents) **Risk:** No – any risk associated with buildings projects lies with future residents and owners, not Assemble. **Stakeholders:** No – not for an organisation certification. **Outsourcing:** No – not an in-house emission source from an organisation perspective, and not facilitated in-house in similar business models and operations.
Refrigerants	Y	N	N	N	N	**Size:** Minor emissions (as per expenditure), however justified due to minimal level of emissions associated with electricity, stationary energy, and fuel **Influence:** Assemble has little to no influence on refrigerant sources or ability to reduce them. **Risk:** Not identified as contributing to Assemble's GHG risk exposure. **Stakeholders:** As emission source is minor and not considered a risk from a GHG risk exposure perceptive, it is not considered relevant by internal and external stakeholders. **Outsourcing:** Maintenance and management of refrigerant producing devices not previously an in-house service, and is not facilitated in-house in similar businesses and operations.

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