PUBLIC DISCLOSURE STATEMENT

PHARMOUT PTY LTD

ORGANISATION CERTIFICATION
FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	PharmOut Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 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.* Trevor Schoerie (Aug 5, 2026 09:47:21 GMT+10)
	Trevor Schoerie Managing Director Date: 5 August 2026

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	154 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Resource Intelligence Pty Limited
TECHNICAL ASSESSMENT	Date: 19 December 2024 (FY2023-24) Organisation: Resource Intelligence Pty Limited Next technical assessment due: FY2027 report
THIRD PARTY VALIDATION	**Initial reports:** Type 1: Organisation Verification Date: 28 July 2022 Organisation: GPP Audit Pty Limited

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2.CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the Australian business operations of PharmOut Pty Ltd, ABN 85 117 673 766 (PharmOut).

This certification includes all PharmOut’s activities and operations up to a client’s site. PharmOut's services at a client’s site are not included as part of this certification.

This Public Disclosure Statement includes information for FY2024-25 reporting period. It has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations using an operational control approach.

Organisation description

PharmOut Pty Ltd (ACN 117 673 766) is a professional consultancy specialising in supporting the pharmaceutical, cosmetics, medical devices, and veterinary manufacturing industries. Our clients are household names such as Pfizer, Astra Zeneca, CSL, Cochlear and many, many more.

PharmOut has an office located in Burwood East outside of metropolitan Melbourne and virtual offices in Sydney, Perth, Brisbane, Adelaide, Hong Kong, New Zealand and South Africa.

PharmOut’s Burwood office is located at Unit 10 / 24 Lakeside Drive, Burwood East, Victoria, 3151.

From providing technical services such as Architecture, Engineering, Compliance, Training and Validation, PharmOut has been acutely aware of the need to reduce our own and our clients’ carbon footprints, and our project experience has engendered a sense of responsibility within our organisation, through the realisation that we can, at least in part, make an (albeit small) difference through our operations.

Since 2016, PharmOut has been the leading Australian consultancy to the Green Rush, i.e., the Medicinal Cannabis industry, but it’s hardly considered a “green” industry - if grown indoors, as most crops are in North America, the industry spends approximately US$6bn per year on electricity. Since 2017, we have been offering educational courses on sustainability to the wider industry, as the recognition of the importance of the reduction of emissions has become inherent within the signature of our practices. Becoming a carbon neutral consultancy is both a mechanism to meet what we deem to be our obligation, but also as a means to continue to support the projected sensibility of the lifecycle of our operations.

Since inception in 2006, PharmOut has always been a resource conscious firm. We have been a paperless business for well over a decade, we design power-efficient facilities and have also developed innovative energy efficient cultivation systems for the cannabis industry. The next step was to concentrate on how we could help to make a bigger difference - to help to make the world a better place.

3.EMISSIONS BOUNDARY

This is a medium organisation certification, which uses the standard Climate Active small organisation emissions boundary, using an operational control approach.

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.

The emissions boundary does not include emissions associated with PharmOut personnel working at a client's site. In most circumstances PharmOut personnel are engaged by clients as an internal resource or as a technical consultant for a specific project. As part of that engagement PharmOut as an organisation does not have any operational control over the operations at a client's site or potential emissions and associated emissions reduction strategies. The PharmOut emissions boundary does include staff commuting to client sites.

Inside emissions boundary

Quantified

Business travel - flights, taxis, Ubers, hire cars, hotels & meals (international/domestic)

Climate Active carbon neutral products and services

Cleaning services

Electricity - office usage

Employee commuting, including to client sites

Food, drinks & catering

Fuel consumed - business travel in private vehicles

ICT services & equipment - computer equipment & accessories, IT services & data storage

Office equipment & supplies - office furniture, printing, stationery, accessories, paper products & publications

Postage, couriers & freight

Professional services - legal, accounting, technical & business services & education

Stationary energy

Safety clothing & footwear

Telecommunications - phone & internet

Water

Working from home

Non-quantified

Refrigerants

Waste to landfill

Tenancy base building services

Outside emission boundary

Excluded

Staff working at client sites

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

PharmOut commits to reducing measured scopes 1, 2 and 3 emissions by 5% by 2028-29, from a 2018-19 base year.

Business Travel

PharmOut continue to monitor business travel to ensure that virtual meetings, training and site audits are offered to clients in lieu of physical travel by air and vehicle to reduce Scope 1 and 3 emissions. Business travel associated with air travel will continue to be monitored and reduced by 5% each year starting FY25.

Business travel associated with taxi and rideshare will continue to be monitored and reduced by 5% each year starting FY25. With the increase in electric vehicles in Australia, there is an increasing number of hire car, ride-share and taxi vehicle services that are electric. PharmOut, where possible and where the cost is less than 10% above that of a combustible engine vehicle, will opt for electric options for travel.

Electricity

PharmOut continue to monitor office temperatures and energy consumption to reduce Scope 2 and 3 emissions from electricity consumption. Past actions include selecting a south facing office to reduce heat in summer, replacing our lights with LEDs, and installing curtains for better thermal insulation. Solar units were installed in September 2023. It is anticipated that the solar units will reduction in Scope 2 and 3 emissions by 5% each year starting FY25.

Procurement

PharmOut are in the process of implementing a sustainable procurement policy, prioritising sustainably responsible and Climate Active carbon neutral services and products where possible. It is expected that the number of available certified suppliers will continue to increase and help reduce emissions. The selection of Climate Active carbon neutral suppliers and procurement of more sustainable products will facilitate the reduction of Scope 3 emissions associated with business operations.

Emissions reduction actions

During the current reporting period we have reduced travel (flights and accommodation) by offering virtual training and audits to clients rather than in person and opted for staff attending virtual conferences and training sessions, in lieu of travel.

Since installing solar in September 2023, we continue to monitor electricity usage and assess other options for reducing energy consumption.

5.EMISSIONS SUMMARY

Emissions over time

This section compares emissions between the base year and all subsequent reporting years until the current year of certification.

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base Year:	2018-19	643	675
Year 1:	2020-21	135	142
Year 2:	2021-22	106	112
Year 3:	2022-23	236	248
Year 4:	2023-24	177	186
Year 5:	2024-25	146	154

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**
Long economy class flights (>3,700km)	51	34	Changes in business travel are associated with project related activities and hence may vary from year to year. PharmOut try to limit travel where they can and undertake virtual meetings.
Short economy class flights (>400km, ≤3,700km)	37	24	Changes in business travel are associated with project related activities and hence may vary from year to year. PharmOut try to limit travel where they can and undertake virtual meetings.
Medium Car: unknown fuel	14	19	This source is associated with staff commuting. Changes are due to an increase in the emission factor for this source from the previous reporting period and an increase in the number of days per week staff commuted to work during the reporting period.

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

PharmOut Pty Ltd did not use any Climate Active carbon neutral products or services in this reporting period.

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location-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	7.06	7.06
Climate Active carbon neutral products and services	-	-	-	-
Cleaning and Chemicals	0.00	0.00	0.37	0.37
Electricity	0.00	8.07	0.94	9.01
Food	0.00	0.00	2.61	2.61
ICT services and equipment	0.00	0.00	3.97	3.97
Office equipment & supplies	0.00	0.00	3.67	3.67
Postage, courier and freight	0.00	0.00	1.21	1.21
Professional Services	0.00	0.00	23.48	23.48
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	57.49	57.49
Transport (Land and Sea)	1.59	0.00	21.74	23.34
Water	0.00	0.00	1.23	1.23
Working from home	0.00	0.00	12.35	12.35
Total emissions (tCO_2-e)	**1.59**	**8.07**	**136.13**	**145.80**
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.

An uplift factor has been applied to account for non-quantified emission sources as listed in the table below.

Reason for uplift factor	tCO_2-e
5% uplift applied for refrigerants, waste to landfill & tenancy base building services where data was not able to be captured for this report.	7.29
Total of all uplift factors (tCO_2-e)	7.29
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**154**

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	154	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
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	22/12/2025	15618-702598457-702598610-VCS-VCU-997-VER-IN-1-1792-01082021-31122021-0	2021	154	0	0	154	100.00%
					Offset Totals:	**154**	**0**	**0**	**154**	**100.00%**

Co-benefits

Ghani Solar Renewable Power Project by Greenko Group

The Ghani Solar Renewable Power Project in Andhra Pradesh, India will displace 500MW of electricity powered by fossil fuels and save emissions of 887,000 tonnes of carbon dioxide per annum. The project will improve air quality through the reduction of pollutants such as SOx (sulphur compounds), NOx and suspended particulate matter, that are associated with causing health complications, acid rain, smog and ground pollution.

The project will also provide positive impacts to social wellbeing by creating jobs opportunities, improved infrastructure and access to cheaper reliable power.

This project contributes to the following United Nations Sustainable Development Goals:

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

N/A.

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double counting.

For this certification, electricity emissions have been set by using the **location-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	7,894	0	43%
Total non-grid renewable electricity	7,894	0	43%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,907	0	10%
Residual Electricity	8,575	7,889	0%
Total renewable electricity (grid + non grid)	9,801	0	53%
Total grid electricity	10,482	7,889	10%
Total electricity (grid + non grid)	18,376	7,889	53%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	8,575	7,889	
Scope 2	7,550	6,946	
Scope 3 (includes T&D emissions from consumption under operational control)	1,025	943	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	**53.34%**
Mandatory	**10.38%**
Voluntary	**0.00%**
Behind the meter	**42.96%**
Residual scope 2 emissions (t CO_2-e)	**6.95**
Residual scope 3 emissions (t CO_2-e)	**0.94**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**6.95**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.94**
Total emissions liability (t CO_2-e)	**7.89**

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 ($kgCO_2$-e)	Scope 3 Emissions ($kgCO_2$-e)	(kWh)	Scope 3 Emissions ($kgCO_2$-e)
VIC	10,482	10,482	8,071	943	0	0
Grid electricity (scope 2 and 3)	**10,482**	**10,482**	**8,071**	**943**	**0**	**0**
VIC	7,894	7,894	0	0		
Non-grid electricity (behind the meter)	**7,894**	**7,894**	**0**	**0**		
Total electricity (grid + non grid)	**18,376**					

Residual scope 2 emissions (t CO_2-e)	**8.07**
Residual scope 3 emissions (t CO_2-e)	**0.94**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**8.07**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.94**
Total emissions liability	**9.01**

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	-	-

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	-	-

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
Refrigerants	Immaterial <1% for individual items and no more than 5% collectively.
Waste to landfill	Data is unavailable but uplift applied. A data management plan is in place.
Tenancy base building electricity	Data unavailable but uplift applied. A data management plan is in place.

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Data Management Plan	Action
Review of non-quantified emission sources	Collect data for non-quantified emission sources listed in the table above and verify whether the emissions for FY26 are material and reportable as part of PharmOut's reporting boundary. **Action Due By:** 30 August 2026

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
Staff working at client sites	Y	N	N	N	N	**Size:** The emission source at a client's site has the potential to be large compared to PharmOut's electricity emissions. In most circumstances PharmOut personnel are engaged by clients as an internal resource or as a technical consultant for a specific project. As part of that engagement PharmOut as an organisation does not have any operational control over the operations at a client's site. **Influence:** PharmOut as an organisation does not have any operational control over the operations at a client's site and hence is unable to influence potential emissions and associated emissions reduction strategies at the client's site. **Risk:** The emissions from potential sources from a clients site is unlike to contribute to PharmOut's greenhouse gas risk exposure as it does not have any operational control over the operations at a client's site and hence is unable to influence potential emissions and associated emissions reduction strategies. **Stakeholders:** Key stakeholders would not deem the emissions from a client's site as relevant to PharmOut as an organisation. Personnel are engaged by clients as an internal resource or as a technical consultant for a specific project and hence are unable to influence potential emissions and associated emissions reduction strategies at the client's site. **Outsourcing:** Emissions from activities at a client's site are not associated with any activities that may occur as part of PharmOut's organisation boundary.

An Australian Government Initiative

Climate Active

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Title: MD

Company: PharmOut Pty Ltd

PDS Organisation PharmOut_2025-12-23-1750

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