



# **PUBLIC DISCLOSURE STATEMENT**

**ZEPHYR ENVIRONMENTAL PTY LTD**

**ORGANISATION CERTIFICATION  
FY2024–25**

Australian Government

# Climate Active Public Disclosure Statement



An Australian Government Initiative



|                          |                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF CERTIFIED ENTITY | Zephyr Environmental Pty Ltd.                                                                                                                                                                                                                                                                                                                                              |
| REPORTING PERIOD         | 1 July 2024 – 30 June 2025                                                                                                                                                                                                                                                                                                                                                 |
| DECLARATION              | <p><b><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></b></p> <p>Signature here</p>  <p>Damon Roddis<br/>Director<br/>04 August 2026</p> |



Australian Government

Department of Climate Change, Energy,  
the Environment and Water

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Version 10.

# 1.CERTIFICATION SUMMARY

|                        |                                           |
|------------------------|-------------------------------------------|
| TOTAL EMISSIONS OFFSET | 28 tCO <sub>2</sub> -e                    |
| CARBON OFFSETS USED    | 100% ACCUs                                |
| RENEWABLE ELECTRICITY  | N/A                                       |
| CARBON ACCOUNT         | Prepared by: Zephyr Environmental Pty Ltd |
| TECHNICAL ASSESSMENT   | N/A                                       |

Contents

|                                                     |    |
|-----------------------------------------------------|----|
| 1. Certification summary.....                       | 3  |
| 2. Certification information.....                   | 4  |
| 3. Emissions boundary.....                          | 5  |
| 4. Emissions reductions .....                       | 7  |
| 5. Emissions summary .....                          | 9  |
| 6. Carbon offsets.....                              | 12 |
| 7. Renewable Energy Certificate (REC) Summary ..... | 13 |
| Appendix A: Additional Information .....            | 14 |
| Appendix B: Electricity summary.....                | 15 |
| Appendix C: Inside emissions boundary .....         | 18 |
| Appendix D: Outside emissions boundary .....        | 19 |

## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of Zephyr Environmental Pty Ltd (Zephyr), ABN 12 649 077 163. There are no subsidiaries to be considered. No international operations are included because Zephyr only operated in Australia during the reporting period.

The scope of this certification includes:

- The base year emissions for FY2022-2023.
- The annual emissions for FY2024-2025.
- The organisational boundary for this certification includes stationary energy and fuels, electricity consumed by buildings and vehicles, and other emissions which result from Zephyr's operations.
- The inventory has been prepared based on the **Climate Active Standard for Organisations** and the **GHG Protocol – Corporate Standard**.

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

### Organisation description

Zephyr is an environmental consulting practice, based in Sydney, Melbourne and Adelaide, Australia. The company specialises in air quality assessments, air pollutant monitoring, and carbon management. The company offers a range of services, including pollutant dispersion modelling, risk assessments, and real-time environmental analysis.

The registered ABN number for Zephyr is 12 649 077 163, and the company has no other ABNs or subsidiaries. Zephyr does not trade under any additional trading names or have any international operations.

During the reporting period for this certification Zephyr only had two offices, located in Sydney and Adelaide, Australia. The rented office spaces were at 320 Pitt Street, Sydney and 217 Flinders Street, Adelaide. All assets associated with the company during the reporting period were based in Sydney.

A company structure has not been included for this certification, because Zephyr had only been established for three years, had no subsidiaries and had very few employees in FY2024-25. The company employed ten full-time employees in FY2024-FY25:

- Three principal consultants
- Two senior consultants
- Five consultants

An operational control approach was taken to determine the organisation boundary for this certification. The organisation's boundary is all activities associated with Zephyr's operations. The following emissions are included in Zephyr's emission boundary:

- All stationary energy and fuels in the offices, and vehicles under Zephyr's control
- Electricity consumed by buildings and vehicles in Zephyr's control
- Emissions as a direct result of Zephyr's operations.

## 3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                         | Outside emission boundary |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------|
| <u>Quantified</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <u>Non-quantified</u>                                   | <u>Excluded</u>           |
| <ul style="list-style-type: none"><li>• Accommodation</li><li>• Carbon neutral products and services</li><li>• Cleaning and chemicals</li><li>• Electricity</li><li>• Food</li><li>• ICT services and equipment</li><li>• Professional services</li><li>• Office equipment and supplies</li><li>• Postage, courier and freight</li><li>• Refrigerants</li><li>• Stationary energy and fuels</li><li>• Transport (air)</li><li>• Transport (land and sea)</li><li>• Waste</li><li>• Working from Home</li></ul> | <ul style="list-style-type: none"><li>• Water</li></ul> |                           |

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Zephyr is a growing business and is therefore, expecting to increase its emissions associated with travel, the number of employees, and electricity consumed over the next five years. By continuously accounting for carbon over time, relative to FY2022-23, Zephyr will find ways to reduce its emissions and maintain carbon neutral status as the company continues to grow.

Zephyr's purpose is to 'leave things better than how we found them', and as such recognises the urgent need to take decisive action to reduce the company's carbon footprint and contribute to a sustainable future. Zephyr, therefore, proposes to continue the following emission reduction strategy. Zephyr plans to assess this strategy annually for improvements and for opportunities to develop new actions to meet its emissions reduction goals.

- **Zephyr commits to reduce measured scope 1 and 2 emissions per full-time employee by a minimum of 50% by 2030, from a 2022/2023 base year (emissions intensity of 3.2 tCO<sub>2</sub>-e/FTE).** The emissions intensity for FY24 was 3.19 tCO<sub>2</sub>-e/FTE. The emissions intensity for FY25 was 2.76 tCO<sub>2</sub>-e/FTE. The emissions intensity from FY25 represents an approximate 14% reduction from the base year.
- Zephyr will meet its commitments associated with its partnership with the Climate Pledge of net-zero carbon emissions by 2040.
- Zephyr commits to reduce its scope 3 (indirect) emissions too, in particular from business travel and vehicle use. **Zephyr aims to reduce scope 3 emissions by 20% by 2030, as compared to the 2022/2023 base year.**

To meet these aims, several initiatives as part of our emission reduction strategy will be implemented:

- Zephyr will continue to prioritise building energy efficiency and renewable electricity generation when selecting office spaces.
- Zephyr's Uber Business account actively encourages employees when requiring a rideshare to choose electric vehicles (Uber comfort electric or Uber Green options). Zephyr commits to maintaining at least 85% of all taxi and rideshares taken by employees will be in electric vehicles.
- Zephyr operates a paperless office across all our geographies.
- We will encourage and incentivise where possible the adoption of Green Energy, rooftop PV and battery storage where possible for those periodically working from home.
- We will not provide company facilitated loans for ICE vehicles, or purchase these as company vehicles.
- We will facilitate the availability of pre-tax salary sacrifice for electric vehicles,

including e-bikes, where this is permissible.

- We will continue to prioritise commercial space that facilitates active transport (cycling, running, walking to work)
- Where flying is unavoidable, we will continue to use registered offset programs, and will actively investigate direct offsetting by funding SAF purchases for the equivalent of our annual flights.
- Zephyr will strive to achieve zero waste to landfill and also reduce the amount of material that we are currently recycling.

## Emissions reduction actions

In FY25 Zephyr took the following actions to reduce the company's emissions:

- Negotiated an office move to facilities that have optimised end of trip facilities and 100% Green Energy supply.
- Achieved >85% of rideshare using either electric or hybrid vehicles.
- Prioritised virtual meetings over in-person where practicable, particularly where flights were able to be avoided.
- Continued our involvement with the 1% for the Planet movement, which diverts 1% of our annual revenue to grass-roots environmental and humanitarian organizations, including those that directly address the Climate Crisis.
- Increased uptake of solar PV and battery storage for our personnel that periodically work from home.
- Continued to explore and develop GHG management / mitigation services we offer clients, including GHG Monitoring, Reporting and Verification (MRV).

## 5.EMISSIONS SUMMARY

### Emissions over time

| Emissions since base year |         |                                               |                                            |
|---------------------------|---------|-----------------------------------------------|--------------------------------------------|
|                           |         | Total tCO <sub>2</sub> -e<br>(without uplift) | Total tCO <sub>2</sub> -e<br>(with uplift) |
| Base Year / Year 1:       | 2022-23 | 12.02                                         | 12.62                                      |
| Year 2:                   | 2023-24 | 24.32                                         | 25.54                                      |
| Year 3:                   | 2024-25 | 26.28                                         | 27.59                                      |

### Significant changes in emissions

| Significant changes in emissions |                                                      |                                                     |                                                                                                                                                                                                                |
|----------------------------------|------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Emission source                  | Previous year<br>emissions<br>(t CO <sub>2</sub> -e) | Current year<br>emissions<br>(t CO <sub>2</sub> -e) | Reason for change                                                                                                                                                                                              |
| Food & catering                  | 3.38                                                 | 4.91                                                | This increased as a direct result of the increase in employees and business development.                                                                                                                       |
| Short economy class flights      | 8.91                                                 | 3.74                                                | In FY25, the amount of short economy class flights decreased as the company sought alternatives to air travel, including the use of land-based travel as well as prioritising virtual meetings / interactions. |

### 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 location-based approach.

| Emission category                                    | Scope 1 emissions (tCO <sub>2</sub> -e) | Scope 2 emissions (tCO <sub>2</sub> -e) | Scope 3 emissions (tCO <sub>2</sub> -e) | Total emissions (t CO <sub>2</sub> -e) |
|------------------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------------|
| Accommodation and facilities                         | 0.00                                    | 0.00                                    | 2.08                                    | 2.08                                   |
| Cleaning and Chemicals                               | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Climate Active carbon neutral products and services  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Construction Materials and Services                  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Electricity                                          | 0.00                                    | 1.60                                    | 0.11                                    | 1.70                                   |
| Food                                                 | 0.00                                    | 0.00                                    | 4.91                                    | 4.91                                   |
| Horticulture and Agriculture                         | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| ICT services and equipment                           | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Machinery and vehicles                               | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Office equipment & supplies                          | 0.00                                    | 0.00                                    | 1.65                                    | 1.65                                   |
| Postage, courier and freight                         | 0.00                                    | 0.00                                    | 0.04                                    | 0.04                                   |
| Products                                             | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Professional Services                                | 0.00                                    | 0.00                                    | 4.22                                    | 4.22                                   |
| Refrigerants                                         | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Roads and landscape                                  | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Stationary Energy (gaseous fuels)                    | 0.05                                    | 0.00                                    | 0.01                                    | 0.07                                   |
| 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                                    | 4.09                                    | 4.09                                   |
| Transport (Land and Sea)                             | 0.25                                    | 0.00                                    | 2.62                                    | 2.87                                   |
| Waste                                                | 0.00                                    | 0.00                                    | 1.44                                    | 1.44                                   |
| Water                                                | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                   |
| Working from home                                    | 0.00                                    | 0.00                                    | 3.20                                    | 3.20                                   |
| <b>Total emissions (tCO<sub>2</sub>-e)</b>           | <b>0.31</b>                             | <b>1.60</b>                             | <b>24.37</b>                            | <b>26.28</b>                           |
| <i>Figures may not sum to total due to rounding.</i> |                                         |                                         |                                         |                                        |

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

| Reason for uplift factor                                                                                                                    | tCO <sub>2</sub> -e |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Mandatory 5% uplift for small organisations                                                                                                 | 1.31                |
| Total of all uplift factors (tCO <sub>2</sub> -e)                                                                                           | 1.31                |
| <b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b><br><i>(total emissions from summary table + total of all uplift factors)</i> | <b>27.59</b>        |

## 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) | 28                                      | 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 |
|------------------------------|---------------------|----------|--------------|--------------------------------|-----------|------------------------|---------------------------------------------|----------------------------------------------|-----------------------------------------|------------------------------------------------|
| Upper Allyn Forestry Project | ACCU                | ANREU    | 10/12/2025   | 9,043,481,356 to 9,043,481,383 | 2025-2026 | 28                     | 0                                           | 0                                            | 28                                      | 100.00%                                        |
| Offset Totals:               |                     |          |              |                                |           | 28                     | 0                                           | 0                                            | 28                                      | 100.00%                                        |

For FY25, Zephyr completed a due diligence exercise to source ACCUs to offset our residual emissions. Through research, the Upper Allyn Forestry Project was chosen as it satisfied Zephyr's preferred criteria of being a vegetation-based method and having co-benefits locally and for the environment / ecosystems. Zephyr will continue this process in future years to source high-integrity offsets that are aligned with company values.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Below is a screenshot of our voluntary cancellation receipt of 28 ACCUs for FY25 Climate Active Carbon Neutral Organisation offsets.

12/10/25, 4:02 PM

CER Online Services

Admin users

Manage access for form submissions and more. In the profile menu, admins can Switch account then Manage organisation, then Manage users.

Maintenance

We're making updates. You will experience an outage between 8:00pm AEDT Friday, 05 December and 12:00am AEDT Monday, 08 December

Give feedback

Dismiss

Australian Government

Climate Change Register

Successful account switch

You're now acting for ZEPHYR ENVIRONMENTAL PTY LTD

Dismiss

Switch

< Home < Unit and Certificate Registry < AU-3722

AU-3722: ZEPHYR ENVIRONMENTAL PTY LTD

In this section

Transaction log

Transaction details

Completed

Transaction ID

Transaction type

12/10/25, 4:02 PM

81380000

CER Online Services

Voluntary cancellation

Transferring account

AU-3722: ZEPHYR ENVIRONMENTAL PTY LTD

Acquiring account

AU-1068: Australia Voluntary Cancellation Account

Commonwealth of Australia

Comments

Voluntary cancellation of 28 ACCUs to satisfy FY25 Climate Active Carbon Neutral Organisation status.

Selected ACCUs

| Project ID | Project name                 | Method type | Quantity |
|------------|------------------------------|-------------|----------|
| ERF189320  | Upper Ailyn Forestry Project | Vegetation  | 28       |

Total: 28

Transaction history

| Action    | Date and time                | Authorised representat.. |
|-----------|------------------------------|--------------------------|
| Approved  | 10/12/2025 3:51:24 pm +11:00 | Damon Roddis             |
| Initiated | 10/12/2025 3:51:24 pm +11:00 | Damon Roddis             |

Zephyr Environmental Pty Ltd

14

## 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 <sub>2</sub> -e) | Renewable percentage of total |
| Behind the meter consumption of renewable electricity generated             | 0                   | 0                                 | 0%                            |
| <b>Total non-grid renewable electricity</b>                                 | <b>0</b>            | <b>0</b>                          | <b>0%</b>                     |
| LGC Purchased and retired (kWh) (including PPAs)                            | 0                   | 0                                 | 0%                            |
| GreenPower                                                                  | 2,332               | 0                                 | 90%                           |
| 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)      | 471                 | 0                                 | 18%                           |
| Residual Electricity                                                        | -214                | -197                              | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>                        | <b>2,803</b>        | <b>0</b>                          | <b>108%</b>                   |
| <b>Total grid electricity</b>                                               | <b>2,589</b>        | <b>0</b>                          | <b>108%</b>                   |
| <b>Total electricity (grid + non grid)</b>                                  | <b>2,589</b>        | <b>0</b>                          | <b>108%</b>                   |
| Percentage of residual electricity consumption under operational control    | 100%                |                                   |                               |
| <b>Residual electricity consumption under operational control</b>           | <b>-214</b>         | <b>-197</b>                       |                               |
| Scope 2                                                                     | -188                | -173                              |                               |
| Scope 3 (includes T&D emissions from consumption under operational control) | -26                 | -24                               |                               |
| <b>Residual electricity consumption not under operational control</b>       | <b>0</b>            | <b>0</b>                          |                               |
| Scope 3                                                                     | 0                   | 0                                 |                               |

|                                                                                                                  |                |
|------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Total renewables (grid and non-grid)</b>                                                                      | <b>108.27%</b> |
| <b>Mandatory</b>                                                                                                 | <b>18.20%</b>  |
| <b>Voluntary</b>                                                                                                 | <b>90.07%</b>  |
| <b>Behind the meter</b>                                                                                          | <b>0.00%</b>   |
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>-0.17</b>   |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>-0.02</b>   |
|                                                                                                                  | <b>0.00</b>    |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>0.00</b>    |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>0.00</b>    |
|                                                                                                                  | <b>0.00</b>    |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>                                                            |                |
| <i>Figures may not sum to total due to rounding. Renewable percentage can be above 100%</i>                      |                |

| 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 <sub>2</sub> -e) | Scope 3 Emissions (kgCO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kgCO <sub>2</sub> -e) |
| ACT                                                                  | 0                         | 0                         | 0                                        | 0                                        | 0                             | 0                                        |
| NSW                                                                  | 2,332                     | 2,332                     | 1,539                                    | 93                                       | 0                             | 0                                        |
| SA                                                                   | 257                       | 257                       | 59                                       | 13                                       | 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                                        |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>2,589</b>              | <b>2,589</b>              | <b>1,598</b>                             | <b>106</b>                               | <b>0</b>                      | <b>0</b>                                 |
| 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                                        |                               |                                          |
| <b>Non-grid electricity (behind the meter)</b>                       | <b>0</b>                  | <b>0</b>                  | <b>0</b>                                 | <b>0</b>                                 |                               |                                          |
| <b>Total electricity (grid + non grid)</b>                           | <b>2,589</b>              |                           |                                          |                                          |                               |                                          |

|                                                                                                             |             |
|-------------------------------------------------------------------------------------------------------------|-------------|
| Residual scope 2 emissions (t CO <sub>2</sub> -e)                                                           | 1.60        |
| Residual scope 3 emissions (t CO <sub>2</sub> -e)                                                           | 0.11        |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 1.60        |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e) | 0.11        |
| <b>Total emissions liability</b>                                                                            | <b>1.70</b> |

#### 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 <sub>2</sub> -e) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------|
| N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | N/A                                                                      | N/A                               |
| <i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.</i> |                                                                          |                                   |

#### Climate Active carbon neutral electricity products

| Climate Active carbon neutral electricity product used                                                                                                                                                                                                                                                                                                                                                                                                                                            | Electricity claimed from Climate Active electricity products (kWh) | Emissions (kg CO <sub>2</sub> -e) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------|
| N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | N/A                                                                | N/A                               |
| <i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.</i> |                                                                    |                                   |

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

| Relevant non-quantified emission sources | Justification reason                                                                                                                                            |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Water                                    | Zephyr rented offices in a co-working spaces. The flow meter data associated with the office is not available. Zephyr expects the water usage to be 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

Not applicable, all mandatory sources have been considered.



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