



PUBLIC DISCLOSURE STATEMENT

KATESTONE ENVIRONMENTAL

ORGANISATION CERTIFICATION
FY2024–25

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Katestone Environmental Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears report
DECLARATION	<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> <i>Christine Killip</i> Christine Killip Director 17/12/2025



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

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Version 10.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	95 tCO ₂ -e
CARBON OFFSETS USED	100% VERS
RENEWABLE ELECTRICITY	18.2%
CARBON ACCOUNT	Prepared by: Katestone Environmental
TECHNICAL ASSESSMENT	N/A (small organisation)

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Katestone Environmental Pty Ltd, ABN 92 097 270 276, including the subsidiaries listed in the table below.

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

Organisation description

This certification relates to the operational emissions of Katestone Environmental Pty Ltd and included subsidiaries. Services provided by Katestone to clients are not included within the scope of this organisational certification.

Environmental consulting group with expertise in all the aspects associated with air quality, odour, greenhouse gas emissions, meteorology, weather forecasting, and climate change.

- Katestone Environmental Pty Ltd is a private company, based in Brisbane (ABN: 92 097 270 276 / ACN: 097 270 276)
- Katestone is the company's trading name
- Weather Intelligence Pty Ltd is a subsidiary of Katestone (ABN: 70 622 372 490 / ACN: 622 372 490)
- An Operational control approach has been used to determine which emissions are under the organisation's control.

Katestone's operations that are considered in this assessment are:

- Brisbane based office where 18.6 FTEs are located (including Weather Intelligence)

Only Australian operations under Katestone Environmental Pty Ltd and Weather Intelligence Pty Ltd are included in this certification.

Legal entity name	ABN	ACN
Katestone Environmental Pty Ltd	92 097 270 276	097 270 276
Weather Intelligence Pty Ltd	70 622 372 490	622 372 490

Katestone Environmental has one international subsidiary, Katestone Environmental Ireland Limited. This entity and its operations are excluded from the organisational boundary of this certification.

Legal entity name	ABN	ACN
Katestone Environmental Ireland Limited	N/A	N/A

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>
• Accommodation • Carbon neutral products and services • Cleaning and chemicals • Electricity • Food • Horticulture and Agriculture • ICT services and equipment • Professional services • Office equipment and supplies • Products • Postage, courier and freight • Refrigerants • Transport (air) • Transport (land and sea) • Waste • Working from home	• Water • Stationary energy and fuels	Ireland Office (non-Australian jurisdiction)

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Katestone Environmental commits to reducing measured Scope 1, 2 and 3 emissions by **10% by FY2030–31**, using **FY2023–24** as the base year. FY2023–24 was the first full operational year in a 5.5-star NABERS Energy rated building, with total emissions of **80 tCO₂-e**, compared to **105 tCO₂-e** in the original certification base year (FY2020–21).

For **FY2024–25**, total measured emissions are **95 tCO₂-e**, reflecting increased business activity and organisational growth. Despite the higher emissions profile, the 2030–31 target remains unchanged, and ongoing actions continue to support progress toward the required reduction trajectory. Objectives and initiatives contributing to the achievement of the emissions reduction target include:

- Katestone Environmental has committed to keeping annual emissions from data storage below 10 tCO₂-e by FY2030–31, even as the company grows. In 2025, we conducted a comprehensive review of data storage services aiming to reduce cost per gigabyte, improve storage efficiency, and remove data that was no longer needed. As a result, total Scope 3 stored data emissions remained stable. Despite company growth and increased data needs, ICT services and equipment emissions decreased slightly from 12.06 to 11.99 tCO₂-e year over year. This progress indicates Katestone is making significant progress to meet the long-term target. To maintain momentum, efforts to conduct regular data audits and annual inventories will remain, as well as the pursuit for further optimisation of low emissions and cost-effective storage solutions. These actions form an important part of the broader emissions reduction strategy and support more sustainable ICT operations across the business.
- The new waste-sorting system within the Katestone's headquarters building, BinTracker, has now been fully operational, providing real-time, accurate and granular data across all waste streams. General (municipal) waste to landfill decreased from 6 tonnes in FY2023–24 to 5.39 tonnes in FY2024–25 despite company growth and new hires, indicating a modest but positive decline following the system's introduction. This enhanced level of data accuracy supports the long-term target to reduce landfill waste from approximately 6 tonnes to less than 3 tonnes by FY2030–31.

BinTracker offers significantly improved visibility of waste generation and disposal patterns, enabling more informed decision-making and better performance tracking over time. The system also strengthens Scope 3 emissions reporting by replacing previous estimates with reliable bin-level measurements. Through participation in this program, Katestone is better positioned to divert waste into more sustainable streams and reduce the overall volume sent to landfill.

Key improvements delivered through the system include:

- Verified, bin-level waste data across all streams, replacing estimation-based reporting
 - More accurate Scope 3 emissions calculations, supported by dependable weights by waste type
 - Clear visibility of landfill and recycling performance, enabling more targeted waste reduction
 - Consistent, comparable waste data across multiple sites, enhancing benchmarking and monitoring
 - Reduced reliance on contractor-reported information, improving transparency and confidence in reported outcomes
- Continually improve the office ecological behaviour, to reduce energy and water consumption. Protocols such as switching off idle equipment and lighting, that save energy, cost and can prolong equipment life are in place.
 - Workers will be encouraged to consider transport to and from the workplace in ecological sustainability terms to reduce the scope 3 emissions associated with staff commute.
 - Katestone is committed to reducing emissions, on average, over time. Given the small scale nature of operations, business growth and annual events, (e.g.: moving office, transferring to virtual storage of data) are very influential upon total reporting emissions and are highly dependent on contractors. The selection of contractors will include criteria such as a stated commitment to ecological sustainability and demonstrated performance.

Action	Timeframe
Annual data storage review	Annually FY2025-26 to FY2030-31
Waste reduction program	Ongoing to FY2030-31
Staff commuting initiatives	Ongoing to FY2030-31
Sustainable procurement	Ongoing to FY2030-31
Annual emissions inventory	Review annually

Emissions reduction actions

Katestone Environmental actioned the following emissions reduction measures outlined in previous Climate Active reports, these included:

- Relocation of the office in FY2022-23, with a Green Star and NABERS rating. The office is located at 154 Melbourne St, South Brisbane. The building has a 5-star Green Star “as design” rating and a 5.5-star NABERS energy rating, and includes features such as chilled beam air conditioning, motion sensor lighting, glare control windows, and water efficient fittings and fixtures.
- Transition of 75% of physical data storage systems to virtual storage.
- This year’s accounting emissions were elevated due to organisational restructuring, which required data migration and system consolidation. With these transition activities now complete and underlying data volumes stable, Katestone projects a measurable reduction in next year’s emissions as optimisation initiatives take full effect and no additional restructuring impacts are expected.
- Katestone Environmental prioritises Fairtrade-certified and ethically sourced products, including Grinders Coffee, which partners with the Rainforest Alliance and targets 100% ethically certified products by 2030, with a net-zero goal by 2040. By choosing Fairtrade, we support climate-resilient farming practices such as reforestation and soil restoration, helping to reduce emissions across our supply chain.
- Katestone Environmental minimises emissions from waste by sourcing office snacks from local producers, reducing transport-related fuel use, and regularly reviewing staff needs to avoid over-purchasing.
- Additionally, fixing the filtered tap water system eliminates the need for single-use plastic bottles, reducing packaging-related emissions.

5.EMISSIONS SUMMARY

Emissions over time

The emissions calculated for the Base year/Year 1 (2020-21) and Year 2 (2021-22) included double counting of electricity use. This was left unamended for the Base year/Year 1 and Year 2 and corrected in Year 3 (2022-23).

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year / Year 1:	2020-21	91.35	105.0
Year 2:	2021-22	101.72	115.0
Year 3:	2022-23	83.91	95.0
Year 4:	2023-24	69.22	80.0
Year 5:	2024-25	83.63	95.0

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
Digital storage and internet access	12.06	11.99	Katestone Environmental has committed to reducing annual emissions from data storage to below 10 tCO ₂ -e by FY2030-31. As part of this, a review of data storage services were completed in FY2024-25 and focused on lowering the cost per gigabyte and removing data that is no longer needed. Since then, Katestone has already reduced the volume of stored data, which means emissions from data storage have started to fall. This progress puts Katestone on track to meet the long-term emissions reduction target.
Accounting services	6.92	13.20	Accounting service requirements have increased due to higher FTE driven by company growth. For FY2025-26, Katestone has changed providers to help reduce this emission factor. In addition to this, Katestone has gone through a company restructuring at the end of 2024 which created additional demand for both our accounting and legal services.

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)
Accommodation and facilities	0.00	0.00	0.18	0.18
Cleaning and Chemicals	0.00	0.00	0.54	0.54
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	4.02	0.55	4.56
Food	0.00	0.00	3.08	3.08
Horticulture and Agriculture	0.00	0.00	0.83	0.83
ICT services and equipment	0.00	0.00	20.65	20.65
Office equipment & supplies	0.00	0.00	0.97	0.97
Postage, courier and freight	0.00	0.00	0.21	0.21
Products	0.00	0.00	0.82	0.82
Professional Services	0.00	0.00	19.80	19.80
Refrigerants	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	5.33	5.33
Transport (Land and Sea)	0.00	0.00	19.51	19.51
Waste	0.00	0.00	7.47	7.47
Working from home	0.00	0.00	1.38	1.38
Total emissions (tCO₂-e)	0.00	4.02	81.31	85.33
<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 ₂ -e
6% uplift to account for non-quantified sources where data collection is not cost effective	5.11
Mandatory 5% uplift for small organisations	4.26
Total of all uplift factors (tCO ₂ -e)	9.38
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	95.00

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 Emissions Reductions (VERs)	95	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
GS1247 VPA 12 Improved Kitchen Regimes: Shyara (Bugesera) Rwanda	VER	Gold Standard Impact Registry	27/10/2022	GS1-1-RW-GS3444-16-2018-19191-5161-5320	2018	160	150	0	10	10.53%
Betulia Hydroelectric project	VER	Gold Standard Impact Registry	11/12/2025	GS1-1-HN-GS1367-14-2019-23073-386-485	2019	100	0	15	85	89.47%
Offset Totals:						505	395	15	95	100.00%

Co-benefits

Improved Kitchen Regimes: Shyara (Bugesera), Rwanda

This project mitigates climate change caused by the combustion of unsustainably harvested biomass. More than 21,000 fuel efficient stoves have been provided to families in rural areas of the Bugesera (Rwanda). The carbon offsets purchased for this certification were purposefully selected due to their co-benefits in particular the improvement of health and wellbeing due to improved household air quality. The co-benefits of the project, aligned with the Sustainable Development Goals include:



Good health and well-being

Improved household air and reduced injuries and burns.



Affordable and clean energy

Energy efficient cook stoves replace combustible fuels for heating and cooking.



Gender equality

Less time cooking and collecting firewood by women and girls.



Climate action

Reducing greenhouse gas emissions.

Betulia Energy and Biodiversity Restoration Project in Honduras

Given Katestone's work in climate change and greenhouse gas abatement, selecting a run-of-river hydro voluntary emission reduction (VER) with strong environmental and community benefits demonstrates clear alignment with the values and outcomes Katestone seeks to deliver. The project provides a real-world example of how low-impact hydro can generate clean energy while supporting biodiversity, community development, and regional resilience.

- **Environmental gains:**

Planting 11,000 trees has supported local biodiversity, stabilised soils, and helped preserve more than 100,000 fish, demonstrating strong ecosystem benefits alongside clean energy generation.

- **Renewable energy output:**

The 6.8 MW run-of-river plant supplies up to 23,000 MWh of clean electricity each year, directly displacing fossil fuel use.

- **Community and economic benefits:**

The project created 26 jobs (25 local) and delivered 97,000 USD in financial and in-kind support for local infrastructure and schools, strengthening community resilience.

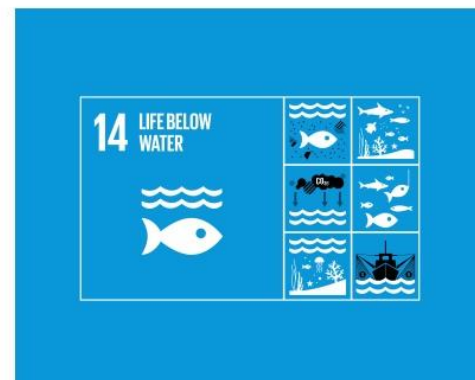
- **Inclusive governance:**

Three stakeholder consultations ensured that river basin communities were directly involved, supporting equitable and transparent project development.

- **Verified climate impact:**

The project has delivered 43,772 tCO₂e in certified emission reductions.

The co-benefits of the project, aligned with the Sustainable Development Goals, include:



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 renewable electricity generated	0	0	0%
Total non-grid renewable electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	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)	1,103	0	18%
Residual Electricity	4,958	0	0%
Total renewable electricity (grid + non grid)	1,103	0	18%
Total grid electricity	6,060	4,561	18%
Total electricity (grid + non grid)	6,060	4,561	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	4,958	4,561	
Scope 2	4,365	4,016	
Scope 3 (includes T&D emissions from consumption under operational control)	593	545	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.20%
Mandatory	18.20%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	4.02
Residual scope 3 emissions (t CO₂-e)	0.55
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	4.02
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.55
Total emissions liability (t CO₂-e)	4.56
<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 ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
QLD	6,060	6,060	4,303	606	0	0
Grid electricity (scope 2 and 3)	6,060	6,060	4,303	606	0	0
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	6,060					

Residual scope 2 emissions (t CO ₂ -e)	4.30
Residual scope 3 emissions (t CO ₂ -e)	0.61
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	4.30
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.61
Total emissions liability	4.91

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.

Relevant non-quantified emission sources	Justification reason
Stationary energy and fuels	Cost effective
Water	Cost effective

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						Justification
	Size	Influence	Risk	Stakeholders	Outsourcing	
Ireland office (non-Australian jurisdiction)	N	Y	N	N	N	Size: The Ireland company operates with 2 local staff members, which is not large compared to the staff numbers accounted for in the primary Brisbane office. Influence: We do have the potential to influence emissions from this source. Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.



An Australian Government Initiative

