PUBLIC DISCLOSURE STATEMENT

LOSEE CONSULTING PTY LTD

ORGANISATION CERTIFICATION
FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Losee Consulting PTY Ltd
REPORTING PERIOD	Financial Year 1 July 2024 – 30 June 2025 Arrears
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* 
	Scott Losee Director 19 December 2025

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	33 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Losee Consulting
TECHNICAL ASSESSMENT	Date: 22/12/2021 Andrew Aitken Next technical assessment due: N/A (small organisation)

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Losee Consulting PTY Ltd (Losee Consulting), ABN 46 612 910 335, including the subsidiaries listed in the table below.

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

Organisation description

Formed in 2013 by Scott Losee, Losee Consulting (ABN 46 612 910 335) is a team of sustainability specialists who work alongside governments, engineers, scientists, architects, business leaders, and consultation professionals. We help Australia's largest infrastructure organisations and projects discover, develop, and evaluate innovations that deal with climate change and promote sustainability.

We help clients tackle sustainability, climate change and environmental challenges through thoughtful analysis, practical advice, and outstanding deliverables.

We are a service business that concentrates on sustainability, carbon & climate and environment. We provide professional consulting services mainly for the infrastructure sector, as well as businesses, local and state government agencies. This includes all aspects of Infrastructure Sustainability ratings, sustainability auditing and verification, carbon footprinting, climate change adaptation and resilience planning, climate reporting and environment and sustainability strategy development.

Organisation boundary approach taken: Operational control.

Products and services provided by Losee Consulting to its customers are outside the scope of this certification.

Our office is located at Level 3, 87 Wickham Terrace Spring Hill, Queensland 4000.

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

Quantified

- Accommodation
- Carbon-neutral products and services
- Cleaning and Chemicals
- Electricity
- Food
- ICT Services and Equipment
- Office Equipment and Supplies
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Stationary energy
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Work from home

Non-quantified

Nill

Outside emission boundary

Excluded

Nill

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Losee Consulting's emissions reduction strategy involves:

	FY23-24	FY24-25
Encouraging Active Commuting and Flexible Work Arrangements	Active commuting to the office whenever possible. Incorporated a hybrid work model with an average of 2-3 work-from-home days per week. This approach supports both employee wellbeing and reduces commuting emissions	Active commuting to the office continues to be encouraged. -8.35% decrease in commuting by car (year on year) Note: with a small team, the commuting choices are very individual
Enhanced waste management	Improved waste management: Implemented dedicated bins for paper, cardboard, co-mingled recyclables, compost (kitchen organics) and a Containers for Change bin to encourage more effective recycling practices.	Recycling bins for paper/cardboard, co-mingled, kitchen organics and container refund continued. Improved waste management: Implemented Terracycle bin for single use plastics bags and packaging.
Energy consumption reduction	The new lease agreement has decreased energy consumption: improved control over lighting zones and sustainable behaviours turning off lights and equipment not in use.	Continued occupation of office
Emissions Intensity Target **> 4.07 tCO_2-e/FTE by 2030**	3.89 tCO_2-e/FTE (7.76 FTEs)	4.54 tCO_2-e/FTE (7.17 FTEs) Note: same office, slight reduction in FTEs.

Emissions reduction actions

The target to reduce emissions intensity per FTE by at least 20% relative to base year emissions (5.09 tCO_2-e/FTE) by 2030, aiming for 4.07 tCO_2-e/FTE, was met last year (3.89 tCO_2-e/FTE (7.76 FTEs).

This year, emissions intensity increased in comparison to last year, reaching 4.54 tCO2-e/FTE (7.17 FTEs)

- Should absolute emissions rise during a reporting period, it is likely the result of organic growth which results in the increased usage of electricity, transportation and professional services.
- Implemented the Terracycle bin to avoid sending single use disposables to landfill.
- Increase the proportion of commuting trips made by public transport or active travel (noting that commuting by private motor vehicle is already not the preferred commuting method within the team).

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since the base year	
		Total tCO_2-e (without uplift)	Total tCO_2-e (with uplift)
Base year/ Year 1	2020–21	22.32	23.44
Year 2:	2021–22	25.91	27.206
Year 3:	2022–23	35.04	36.79
Year 4:	2023-24	28.77	30.21
Year 5:	2024-25	31.03	32.58

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**
Electricity (location-based method, scope 2)	7.03	8.81	Increase in building energy use. Office and company-controlled electricity usage remains similar, but base building electricity usage was higher for this year.

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

Certified brand name	Product/Service/Building/Precinct used

Use of other carbon neutral products

Losee Consulting discloses airline offset purchases separately to demonstrate our support for voluntary carbon offset programs. However, no carbon neutral claim is made in relation to business flights. Emissions associated with business air travel are fully included in our emissions inventory using the Climate Active calculators and are offset through the eligible offsets retired as part of our certification. This conservative approach recognises the scrutiny that airline offset programs have faced in the past and avoids reliance on these programs for emissions reduction claims.

Brand name	Product/Service used
Virgin	Carbon Offset for Flight (Sunshine Coast ↔ Sydney)
Virgin	Carbon Offset for Flight (Brisbane ↔ Sydney)
Qantas	Carbon Offset for Flight (Brisbane ↔ Sydney)

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	0.25	0.25
Cleaning and Chemicals	0.00	0.00	0.37	0.37
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	8.81	1.24	10.06
Food	0.00	0.00	1.07	1.07
ICT services and equipment	0.00	0.00	2.75	2.75
Office equipment & supplies	0.00	0.00	1.64	1.64
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.11	0.11
Professional Services	0.00	0.00	7.10	7.10
Refrigerants	0.38	0.00	0.00	0.38
Stationary Energy (gaseous fuels)	0.00	0.00	0.00	0.00
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	0.92	0.92
Transport (Land and Sea)	0.00	0.00	3.93	3.93
Waste	0.00	0.00	0.69	0.69
Water	0.00	0.00	0.32	0.32
Working from home	0.00	0.00	1.84	1.84
Total emissions (tCO_2-e)	**0.38**	**8.81**	**22.22**	**31.41**
Figures may not sum to total due to rounding.				

Uplift factors

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

Reason for uplift factor	tCO_2-e
Mandatory 5% uplift for small organisations	5%
Total of all uplift factors (tCO_2-e)	1.55
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**33.00**

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 Carbon Units (VCUs)	33	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
DARICA-1 99 MW Hydro Power Plant Project, Turkey	VCU	Verra Registry	27/11/2023	12780-434821099-434821158-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0	2014	60	41	0	19	57.58%
Uluabat Hydroelectric Power Plant	VCU	Verra Registry	4/12/2025	12886-459044920-459045019-VCS-VCU-279-VER-TR-1-536-01012015-31122015-0	2015	100	0	86	14	42.42%
						160	**41**	**86**	**33**	**100%**

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 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 certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,259	0	18%
Residual electricity	10,155	9,343	0%
Total renewable electricity (grid + non grid)	**2,259**	**0**	**18%**
Total grid electricity	**12,414**	**9,343**	**18%**
Total electricity (grid + non grid)	**12,414**	**9,343**	**18%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**10,155**	**9,343**	
Scope 2	8,941	8,226	
Scope 3 (includes T&D emissions from consumption under operational control)	1,214	1,117	
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 CO_2-e)	**8.23**
Residual scope 3 emissions (t CO_2-e)	**1.12**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**8.23**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.12**
Total emissions liability (t CO_2-e)	**9.34**

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)**
QLD	12,414	12,414	8,814	1,241	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**12,414**	**12,414**	**8,814**	**1,241**	**0**	**0**
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**12,414**					

Residual scope 2 emissions (t CO_2-e)	**8.81**
Residual scope 3 emissions (t CO_2-e)	**1.24**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**8.81**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.24**
Total emissions liability (t CO_2-e)	**10.06**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

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

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

Relevant non-quantified emission sources	Justification reason
N/A	

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 organisation's

Excluded emissions sources summary

N/A

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