PUBLIC DISCLOSURE STATEMENT

SIMPLYGREEN AUSTRALIA PTY. LTD
(TRADING AS SIMPLYGREEN)

ORGANISATION CERTIFICATION

FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Simplygreen Australia Pty Ltd
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* 
	Name of signatory: Bobby Karanfilov Position of signatory: Founder and CEO Date: 21st October 2026

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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	170 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	18.20%
CARBON ACCOUNT	Prepared by: Evalue8 Sustainability
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 Simplygreen Australia Pty Ltd. (trading as Simplygreen), ABN 60 123 823 914, including the subsidiaries listed in the table below. The services we provide and any investments we make on behalf of clients are not included in this certification.

The emissions inventory in this public disclosure summary covering the 1 July 2024 to 30 June 2025 reporting period has been developed in accordance with the Climate Active Carbon Neutral Standard for Organisations.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following location:

- 54 Wellington St, Collingwood VIC 3066

The methods used for collating data, performing calculations, and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and
- Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). These have been expressed as carbon dioxide equivalents (CO2-e) using relative global warming potentials (GWPs).

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

Organisation description

Simplygreen Australia Pty Ltd. (trading as Simplygreen) is an Australian salary packaging and novated leasing provider focused on delivering financial and employee benefits while supporting positive environmental outcomes. Founded in 2007, the company integrates sustainability into its services through initiatives including EV adoption, vehicle emissions measurement and offsetting, and support for environmental projects

Alongside our customers and members, we strive to make a positive contribution through our commitment to environmental awareness within our community and the world around us. We also believe in the power of financial wellbeing and financial sustainability to enable people to achieve their financial goals and manage money with confidence, for today and into the future.

We continue to evolve everyday with new ideas and ways to be even more sustainable. At Simplygreen, some of the ways we do this is by operating to the highest ethical standards, we track and manage our own carbon emissions, we partner with diverse suppliers, we've implemented a sophisticated recycling system and we volunteer for causes we're passionate about. We're proud to be recognised as a certified B Corp. Simplygreen (ABN: 60123823914) shares a co-working space in Collingwood, Melbourne at a space called The Commons which is 4.5 NABERS rated building.

We also give our clients and their employees the same opportunities. Below are the ways Simplygreen does this through carbon offsetting, giving to charity and creating an organisation that can be a force for good. Since 2007, Simplygreen has committed to offsetting 100% of the emissions associated with its novated lease vehicle fleet. Our members are encouraged to purchase electric, or hybrid cars and we provide guidance on the latest options.

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 and facilities

Cleaning and chemicals

Electricity

Food

ICT services and equipment

Machinery and vehicles

Office equipment and supplies

Postage, courier and freight

Professional services

Refrigerants

Stationary energy (gaseous fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Simplygreen commits to a reduction of its emissions intensity by revenue of 5% by 2030, from a 2022 base year.

We have shifted from reporting emissions intensity per FTE to emissions intensity per unit of revenue as it provides a more accurate and comparable measure of carbon efficiency for us. The revenue-based approach reflects how effectively our business generates value while reducing emissions. It also better represents performance by linking decarbonisation progress directly to our business growth and value creation.

We aim to remain carbon neutral by minimising our emissions. Last year we focused on reducing staff commuting emissions with working from home flexibility and encouraging our staff to use public transport, walk, cycle or use renewable energy powered electric vehicles to travel to work rather than use vehicles powered by fossil fuels, which reduced our land transport by more than 50% from the previous reporting period.

Between FY22 and FY26, our absolute emissions remained broadly stable, moving from 169 tCO2-e to 170 tCO2-e. However, our emissions intensity reduced from 129.54 tCO2-e/$Million revenue in FY22 to 38.99 tCO2-e/$Million revenue in FY26 (a 70% reduction)**.** This indicates an improvement in emissions efficiency relative to revenue.

Our goal now is to focus on:

- Reducing supply chain emissions mainly working closely with our top suppliers by total emissions (e.g. ICT and Professional Services) to identify ways in which we can work together to help them measure and reduce their GHG emissions within 3 years.
- Integrating sustainability into procurement criteria within 3 years.
- Communicating our business travel policy to ensure staff and partners consider 'low-carbon' business travel options, especially flights, and where this is not possible, offset their air-travel emissions in the next 2 years.
- Transitioning to 100% renewable-sourced electricity through GreenPower by next year.
- Reducing business travel emissions year on year and achieving 80% of staff using low-carbon commuting modes.

Emissions reduction actions

Last year we focused on reducing our staff commuting and business travel emissions by:

- Reducing vehicle travel and hotel stays to only essential business trips.
- Working from home flexibility.
- Encouraging our staff to use public transport, walk, cycle.
- Incentivising use of renewable energy powered electric vehicles to travel to work.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year/Year 1:	2021–22	160.52	168.55
Year 2:	2022–23	102.97	108.14
Year 3:	2023–24	260.52	274
Year 4:	2024–25	161.42	169.49

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**
Accommodation	52.07	34.83	Reduction in local business travel, particularly vehicle trips and hotel stays.
Computer and technical services	17.96	36.37	Increase in software subscriptions and technical services as business grows.
Business services	0.00	17.70	Increase in virtual professional services as business grows.

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

Certified brand name	Product/Service/Building/Precinct used
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	34.83	34.83
Cleaning and Chemicals	0.00	0.00	0.00	0.00
Electricity	0.00	5.95	0.81	6.76
Food	0.00	0.00	1.53	1.53
ICT services and equipment	0.00	0.00	38.02	38.02
Machinery and vehicles	0.00	0.00	0.27	0.27
Office equipment & supplies	0.00	0.00	0.46	0.46
Postage, courier and freight	0.00	0.00	0.65	0.65
Professional Services	0.00	0.00	55.40	55.40
Refrigerants	0.00	0.00	0.00	0.00
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	0.60	0.60
Transport (Land and Sea)	3.93	0.00	18.47	22.41
Waste	0.00	0.00	0.00	0.00
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	0.49	0.49
Total emissions (tCO_2-e)	**3.93**	**5.95**	**151.54**	**161.42**

Figures may not sum to total due to rounding.

Uplift factors

Reason for uplift factor	tCO_2-e
Mandatory 5% uplift for small organisations	8.07
Total of all uplift factors (tCO_2-e)	8.07
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**169.49**

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)	170	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
Ningxia Xiangshan Wind Farm Project	VCU	Verra Registry	5/01/2026	8069-452782925-452783089-VCU-046-APX-CN-1-1867-01032019-31122019-0	2019	165	0	0	165	97.06%
Southern Cardamom REDD+ Project	VCU	Verra Registry	21/09/2026	11158-292673521-292673525-VCS-VCU-263-VER-KH-14-1748-01012019-31122019-1	2019	5	0	0	5	2.94%
					Offset Totals:	170	0	0	170	100.00%

Co-benefits

The Ningxia Xiangshan Wind Farm Project delivers meaningful social, economic and environmental benefits alongside renewable energy generation. Located in an underdeveloped region, the project supports local employment, infrastructure development and poverty reduction while strengthening China's wind power industry and contributing to national clean energy and sustainable development objectives.

Key benefits

- Job creation: Provides over 200 jobs during construction and more than 200 ongoing operational roles, supporting local incomes and services.
- Poverty alleviation: Creates stable employment opportunities in a disadvantaged region, improving living standards and economic resilience.
- Infrastructure improvements: New access roads enhance connectivity and enable local farmers to transport goods to urban markets more efficiently.
- Industrial and technological growth: Stimulates investment, supply chains and innovation within China's wind energy sector.
- Emissions reduction: Produces clean electricity that displaces fossil fuel generation, reducing CO_2 and air pollutant emissions.
- Energy security: Strengthens renewable energy supply and supports rural electrification and national energy resilience.
- Sustainable development alignment: Contributes to multiple UN Sustainable Development Goals, including economic growth, health, and well-being.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION



VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 05 Jan 2026, 165 Verified Carbon Units (VCUs) were retired on behalf of:

Simplygreen Australia

Project Name

Ningxia Xiangshan Wind Farm Project

VCU Serial Number

8069-452782925-452783089-VCU-046-APX-CN-1-1867-01032019-31122019-0

Additional Certifications

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APPENDIX A: ADDITIONAL INFORMATION



VERRA Standards for a Sustainable Future

Verra Registry Retirement Certificate

5

11158-292673521-292673525-VCS-VCU-263-VER-KH-14-1748-01012019-31122019-1

Project Name

Southern Cardamom REDD+ Project

Vintage

2019

Program

Verified Carbon Standard

Retired by

Skylife Investments No 3 Pty Ltd

Retirement Date

21 Sep 2026

Additional Certifications/Labels

CCBS-Biodiversity Gold, CCBS-Climate Gold, SD VISta

Retirement Reason Details

These units were retired on behalf of Simplygreen to support its carbon neutral claim against the Climate Active Carbon Neutral Standard in Financial Year 2024-2025.

Beneficial Owner

Simplygreen

Retirement Reason

Retirement for Person or Organization

This non-transferable, non-negotiable and final Retirement Certificate outlines the number of units and the respective serial numbers that have been removed from circulation on the Verra Registry. This Retirement Detail in no way creates any right or entitlement on the part of the holder to make any claim in relation to any unit regarding offsetting of emissions, protection of the environment or biodiversity or any other related matters. S&P Global shall not have any liability, duty or obligation for or relating to the data above, any errors, inaccuracies, omissions in content, or for any actions taken in reliance thereon.

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)	1,634	0	18%
Residual Electricity	7,349	6,761	0%
Total renewable electricity (grid + non grid)	**1,634**	**0**	**18%**
Total grid electricity	**8,983**	**6,761**	**18%**
Total electricity (grid + non grid)	**8,983**	**6,761**	**18%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**7,349**	**6,761**	
Scope 2	6,470	5,952	
Scope 3 (includes T&D emissions from consumption under operational control)	879	808	
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)	**5.95**
Residual scope 3 emissions (t CO_2-e)	**0.81**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.95**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.81**
Total emissions liability (t CO_2-e)	**6.76**

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)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	8,983	8,983	6,917	808	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**8,983**	**8,983**	**6,917**	**808**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**8,983**					

Residual scope 2 emissions (t CO_2-e)	**6.92**
Residual scope 3 emissions (t CO_2-e)	**0.81**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**6.92**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.81**
Total emissions liability	**7.73**

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 organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A	N	N	N	N	N	**Size:** N/A **Influence:** N/A **Risk:** N/A **Stakeholders:** N/A **Outsourcing:** N/A



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