



PUBLIC DISCLOSURE STATEMENT

WORLD WIDE FUND (WWF-AUSTRALIA)

ORGANISATION CERTIFICATION


FY2022–23

Australian Government
**Climate Active
Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	World Wide Fund for Nature trading as WWF-Australia
REPORTING PERIOD	Financial year 1 July 2022- 30 June 2023
DECLARATION	<p><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></p>  <p>Monica Richter Senior Manager Low Carbon Futures 12 August 2024</p>



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

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Version August 2023.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	520 tCO ₂ -e
OFFSETS USED	100% gold standard
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: WWF-Australia
TECHNICAL ASSESSMENT	Next technical assessment due: FY2025-26

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2. CARBON NEUTRAL INFORMATION

Description of certification

Carbon Active Certification Category

WWF-Australia's Carbon Active certification covers all the organisation's activities across Australia. This includes emissions associated with operating our offices in Sydney, Brisbane, Townsville, Melbourne, Broome, Perth and Canberra. It also includes emissions associated with our day-to-day activities in the field such as flights, hotel accommodation, and transportation. This carbon neutral certification is for the business operations of World Wide Fund for Nature Australia operating as WWF-Australia (ABN 57001594074).

Organisation description

WWF-Australia is part of the global WWF network. Our mission is to stop the degradation of the natural environment and create a future where humans live in harmony with nature.

WWF-Australia performs its operations in a manner consistent with its mission by continuously looking for ways to reduce its environmental footprint. This includes avoiding and reducing carbon emissions associated with our field work and office operations. Where we are unable to find alternatives to activities which emit carbon pollution, we see a role for purchasing carbon credits that offset the rest of our organisation's footprint. WWF-Australia supports the use of carbon credits which ensure the highest environmental and social requirements are met. Therefore, we purchase Gold Standard or equivalent carbon credits.

This inventory has been prepared based on the Climate Active Certification Standard which requires that emissions of Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur hexafluoride (SF₆) be included within the carbon account. We present all our calculations in terms of CO₂e (Carbon dioxide equivalent). WWF-Australia's certification under the Climate Active program is for a defined inventory of carbon emissions resulting from the activities of our Australian-based business. WWF-Australia is a separate entity to WWF-International, and as such, emissions associated with the WWF-International are not accounted for in this carbon active certification.

WWF-Australia's Greenhouse Gas inventory has been prepared in accordance with *The National Greenhouse and Energy Reporting Act 2007* (the NGER Act) and the Greenhouse Gas Protocol.

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 active 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

Electricity

ICT services and equipment

Office equipment & supplies

Postage, courier and freight

Stationary Energy (gaseous fuels)

Transport (Air)

Transport (Land and Sea)

Waste

Water

Working from home

Merchandise

Non-quantified

Office fit Out

Refrigerants

Events & Catering

Optionally included

Nil

Outside emission boundary

Excluded

International offices

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

WWF-Australia is committed to reducing our GHG emissions and reducing our carbon footprint. In July 2022 our Executive team approved our plans to set Science Based Targets for WWF-Australia. In mid-2023, WWF-Australia established the SBT Working Group, and will be looking to work with an external, specialised consultation, to help with researching, and setting boundaries around WWF's four highest emission areas (business travel, energy, postage and couriers, and office and ICT equipment).

In FY2024 we hope to have finalized an emissions reduction strategy in line with a 42-50% reduction by 2030 in those 4 key areas.

Emissions reduction actions

WWF-Australia has been a leader in supporting the Climate Active program since 2016, seeking to *walk the talk* – demonstrating with our own operations can be successfully reduced, and then to offset the rest of our greenhouse gas emissions footprint. To maintain best practice and lead the NGO community, we will set emissions reduction targets for our organisation that are consistent with the best available science. The SBT calculation gives a total cut in emissions of 42-50% across 8 years to FT 2030. (5-7% per year).

We will develop a strategy to address our four largest emissions contribution areas listed below:

- **Business Travel (accommodation, air transport, and land/sea transport)**
- **Electricity**
- **Postage and Courier, and**
- **Office and ICT Equipment.**

A Science Based Targets committee has been established to help undertake this body of work. This committee will initially develop an organisational emissions reduction target, in line with the SBTi's criteria. A Science Based Target is ambitious but achievable and provides WWF with flexibility (accounting for years when we may spend less or more carbon than the target) as long as WWF achieves a minimum reduction of 4.2% per annum reduction in our direct emissions (Scopes 1 and 2) of emissions by FY30 and a minimum of 2.5% per annum for our indirect or value chain (Scope 3) emissions.

We have several existing programs to support our commitment including:

- No Fly January' is a behaviour change initiative that was initially designed to avoid air travel during the month of January. COVID has created a unique opportunity for many businesses, including WWF-Australia to re-think the way our workforce does business. In the future, we expect to see a permanent, and significant reduction in travel related emissions due to more comfort with on-line meetings, and a more remote workforce.
- WWF is exploring the introduction of a dedicated procurement function to our business, which we hope will help centralise and streamline some supply chain sustainability goals into our procurement processes, that are aligned to the ISO20400.

- Waste products from the WWF-Australia offices are sorted by its staff into multiple categories to maximise the opportunity for recycling, in line with base building resource management practices. These include compost material, soft plastics, mixed recycling, electronic waste, ink cartridges and batteries. There is not currently a national approach to this, with WWF instead favouring alignment with base building (Landlords), who are generally chosen based on their own commitments to sustainable practices. In addition, we try to influence conversations around building resource management where we can.
- All WWF-Australia offices have numerous energy efficient practices in place where possible, and where it aligns with base building practices. Namely sensory-controlled, or time controlled lighting and HVAC systems.
- Cameras and audio transmitters have been fitted in the conference rooms of each WWF-Australia office to better facilitate digital meetings, hence reducing the emissions associated with travelling.
- In June 2022 we switched Travel Management Companies to EnPerSo, a climate-minded organisation, who is seeking to help reform the travel sector. They will work with us to implement travel dashboards showing emissions related to individual staff travel, as well as setting “carbon” based budgets for each traveller. This will align with our SBTs.

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:	2016 calendar year	848	891
Year 2:	2017 half year	275	289
Year 3:	2017/18	577	606
Year 4:	2018/19	497	522
Year 5:	2019/20	486	511
Year 6:	2020/21	423	440
Year 7:	2021/22	496	506
Year 8:	2022/23	500	520

Significant changes in emissions

We have had a modest increase in our overall emissions reductions over the last 12 months.

Emission source name	Current year (tCO ₂ -e and/ or activity data)	Previous year (tCO ₂ -e and/ or activity data)	Detailed reason for change
Total net electricity emissions (Location based, Scope 2)	101.4	69.7	This year's calculation was based on actual bills. We have used the building electricity calculator, where there is an adjustment for nettable area for Canberra offices. Electricity bills also increased.
Mailing services: parcels, postal and courier	63.3	127.6	Reduction of purchases along with business strategy to reduce mail services.

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

Certified brand name	Product/Service/Building/Precinct used
Powershop	Carbon Neutral Power for Sydney office
ActwexAGL	100% renewable energy source for Canberra office

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-based approach.

Emission category	Sum of Scope 1 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of Total Emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	25.77	25.77
Electricity	0.00	101.37	11.92	113.29
ICT services and equipment	0.00	0.00	10.81	10.81
Postage, courier and freight	0.00	0.00	63.32	63.32
Stationary energy (gaseous fuels)	1.77	0.00	0.14	1.91
Transport (air)	0.00	0.00	126.98	126.98
Transport (land and sea)	12.11	0.00	28.81	40.92
Waste	0.00	0.00	21.59	21.59
Water	0.00	0.00	1.17	1.17
Working from home	0.00	0.00	44.71	44.71
Office equipment and supplies	0.00	0.00	20.16	20.16
Merchandise	0.00	0.00	29.41	29.41
Total	13.88	101.37	384.79	500.04

Uplift factors

Reason for uplift factor	tCO ₂ -e
Refrigerant - The information is difficult to gather relative to estimated size of emissions	5.0
Office fit-out – minimal spend on fit-out this year and most is reused and recycled	10.0
Events and catering - We were unable to capture these in FY23, but will be working with the relevant departments in FY2024 to understand this subset of business activities, to property record emissions data.	5.0
Total of all uplift factors	20.0
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	520.0

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken a forward offsetting approach. The total emission to offset is 520.0 t CO₂-e. The total number of eligible offsets used in this report is 520. Of the total eligible offsets used, 4 were previously banked and 1020 were newly purchased and 520 retired. 504 are remaining and will be banked for future use.

Co-benefits

WWF has supported three projects in line with our core values, namely 1) the Mount Sandy Conservation Project promoting conservation between Traditional Owners and non-Indigenous Australians with a stapled product that blends carbon credits with biodiversity protection, 2) a small 10MW solar power project in North Central Sri Lanka. The Sri Lankan government has set a goal of achieving 70% renewable energy generation by 2030, and 3) 70 MW Bhadla Solar power plant by Fortum Finnsurya Energy Pvt Ltd, in Rajasthan, India.

Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Prony and Kafeate wind-farms, New Caledonia (300344)	VERs	Gold Standard	24 Nov 2022	GS1-1-NC-GS566-12-2018-19151-30268-30545	2018		278	274	0	4	4%
10MW Solar One Ceylon (Pudukadumalai) Solar Power Project (2018-SOP-001-10.0MW)	VERs	Gold Standard	15 January 2024	GS1-1-LK-GS11417-21-2021-23195-11532-12031 GSF Registry (goldstandard.org)	2021		500	0	0	500	80%
Stapled to Mount Sandy Conservation Project	Australian Biodiversity Units			WWF AUSTRALIA CRN 1039 SERIAL NUMBERS 96270-96769	2024	500					
70 MW Bhadla Solar power plant by Fortum Finnsurya Energy Pvt Ltd (EKIESL-CDM-APRIL 16-01) (GS5519)	VERs	Gold Standard	29 January 2024	GS1-1-IN-GS5519-2-2021-22623-39496-40015 GSF Registry (goldstandard.org)	2021		520	0	504	16	16
Stapled to	Australian Biodiversity			WWF AUSTRALIA CRN 1107 SERIAL NUMBERS	2024	500					

Mount Sandy Conservation Project	Units	96770-97289								
Total eligible offsets retired and used for this report									520	
Total eligible offsets retired this report and banked for use in future reports									504	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Emissions Reductions (VERs)	520	Total 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-based method**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	7,005	0	2%
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)	22,435	0	7%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	5,690	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	24,965	0	8%
Residual Electricity	256,517	244,973	0%
Total renewable electricity (grid + non grid)	60,094	0	19%
Total grid electricity	316,611	244,973	19%
Total electricity (grid + non grid)	316,611	244,973	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	256,517	244,973	
Scope 2	226,534	216,340	
Scope 3 (includes T&D emissions from consumption under operational control)	29,982	28,633	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid) 18.98%

Mandatory	9.68%
Voluntary	9.30%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	216.34
Residual scope 3 emissions (t CO2-e)	28.63
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	86.84
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	11.49
Total emissions liability (t CO2-e)	98.33

Figures may not sum 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 (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
ACT	34,313	34,313	25,048	2,059	0	0
NSW	149,505	149,505	109,139	8,970	0	0
SA	0	0	0	0	0	0
VIC	7,005	7,005	5,954	490	0	0
QLD	41,687	41,687	30,432	6,253	0	0
NT	0	0	0	0	0	0
WA	84,101	84,101	42,892	3,364	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	316,611	316,611	213,464	21,137	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)	316,611				

Residual scope 2 emissions (t CO2-e)	213.46
Residual scope 3 emissions (t CO2-e)	21.14
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	101.37
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	11.92
Total emissions liability (t CO2-e)	113.29

APPENDIX C: INSIDE EMISSIONS BOUNDARY

As stated above, these emissions are immaterial and quantification is not cost effective or data is hard to quantify or is unavailable.

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
Refrigerant	Immaterial
Office fit-out	Cost effective
Events and catering	Data unavailable

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
International Offices	N	N	N	N	N	<p>Size: WWF is part of a network of WWF offices and WWF-Australia is only responsible for the Australian office. We do host staff who work for other offices and their emissions footprint including travel is included already.</p> <p>Influence: We have limited ability to influence activities in other offices.</p> <p>Risk: Not a public risk for WWF-Australia.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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