PUBLIC DISCLOSURE STATEMENT

WALKER WAYLAND NSW

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Walker Wayland NSW
REPORTING PERIOD	1 July 2023 – 30 June 2024 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.*
	Wali Aziz Partner – Head of Audit & ESG Leader 1 October 2025, Sydney

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	401 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	56.48%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	9/2/24 Pangolin Associates Next technical assessment due: FY 2026 report

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Walker Wayland NSW (ABN 55 931 152 366) and Walker Wayland Services Pty Ltd (ABN 11 001 674 068), trading as Walker Wayland NSW.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

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 (CO_2), methane (CH_4), nitrous oxide (N_2O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). These have been expressed as carbon dioxide equivalents (CO_2-e) using relative global warming potentials (GWPs).

Services provided to customers are not included in this certification.

Organisation description

Walker Wayland NSW and Walker Wayland Services Pty Ltd (ABN 55 931 152 366 and ABN 11 001 674 068, respectively; collectively known as “Walker Wayland NSW”) is a full-service accounting practice offering, tax, accounting, audit, financial planning, technology, and advisory services located at Level 11, Suite 11.01, 60 Castlereagh St, Sydney. The firm has 50 staff with 7 partners. Walker Wayland NSW conducts audit and assurance services for its clients and Walker Wayland Services Pty Ltd conducts tax, accounting, compliance, financial planning and advisory services for its clients. All physical assets are located at the CBD premises.

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.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Walker Wayland (NSW) Financial Services Pty Ltd	80 097 434 663	097 434 663

3. 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 & facilities

Cleaning & chemicals

Climate Active Carbon Neutral Products

Electricity

Food

Horticulture and Agriculture

ICT services & equipment

Office equipment & supplies

Postage, courier & freight

Products

Professional Services

Refrigerants

Stationary energy

Transport (air)

Transport (land & sea)

Waste

Water

Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

As part of Walker Wayland NSW's approach to responsible and environmentally friendly operations, the firm is committed to taking positive action to reduce its impact on the environment, this is evident from our decision to reduce our floor space from 801 square metres to 650 square metres as of 1 April 2024 pursuant to the 10 year lease we signed with our landlord (Dexus). We encourage our partners, directors and people to be conscious of our footprint and emissions via regular meetings and training sessions. An example of this is our involvement in Climate Fresk over the last 12 months.

Walker Wayland NSW commits to reducing emissions by 50% over 10 years compared to a FY19-20 base year. This will include the following actions:

- Transition to 50% renewable energy (GreenPower) by July 2026 and 100% renewable energy (GreenPower) by July 2028.
- Deliver ongoing education regarding waste and recycling to reduce landfill over FY2026 and FY2027.
- Request quarterly temperature checks and optimization from Building Management to ensure energy-efficient settings are maintained.
- Conduct an annual review of company travel and offset the carbon emissions from all flights at the time of purchase (where possible) or after year end as part of the carbon offsetting process with Climate Active.
- A great emphasis on holding virtual meetings as opposed to onsite client meetings using technologies such as Microsoft Teams and Zoom. This has been included within company travel with a target to make 75% of meetings virtual by FY2026.
- Encourage staff to work from home 1-2 days per week, supported by flexible work policies to be reviewed and reinforced annually.

Emissions reduction actions

- As of the 1st of April 2024, WWNSW reduced our office space by 151m^2 (18%). This was to increase efficiencies and reduce our overall consumption.
- Encouraged employees to work from home 1-2 days per week to reduce commuting emissions
- Encouraging staff to offset business flights at the time of purchase.
- Reducing reliance on paper, minimising both product emissions and unnecessary waste

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:	2019-20	210.7	212.9
Year 2:	2020-21	192.7	N/A
Year 3:	2021-22	238.5	N/A
Year 4:	2022-23	360.9	N/A
Year 5:	2023-24	400.9	N/A

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**
Long Business Class Flights	103.41	130.68	Increased business demand for international long-haul travel

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

Certified brand name	Product/Service/Building/Precinct used
Dexus	60 Castlereagh Street, Sydney NSW 2000
Pangolin Associates	Consulting Service
Qantas	Opt-in flights

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	6.92	6.92
Cleaning and Chemicals	0.00	0.00	3.32	3.32
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	38.16	4.71	42.87
Food	0.00	0.00	12.72	12.72
Horticulture and Agriculture	0.00	0.00	1.63	1.63
ICT services and equipment	0.00	0.00	27.86	27.86
Machinery and vehicles	0.00	0.00	1.76	1.76
Office equipment & supplies	0.00	0.00	6.34	6.34
Postage, courier and freight	0.00	0.00	3.35	3.35
Products	0.00	0.00	4.50	4.50
Professional Services	0.00	0.00	110.75	110.75
Refrigerants	0.00001	0.00	0.00	0.00001
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	149.61	149.61
Transport (Land and Sea)	0.00	0.00	27.88	27.88
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	1.35	1.35
Total emissions (tCO_2-e)	**0.00001**	**38.16**	**362.70**	**400.86**

Uplift factors

N/A

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)	401	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
Bundled Solar Power Project by Solararise India Projects PVT. LTD.	VCU	Verra Registry	7/11/2024	10730-245128586-245128986-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0	2018	401	0	0	401	100.00%

Co-benefits

Bundled Solar Power Project by Solarise India

The project activity involves the installation of Solar PV project. The total installed capacity of the project is 120 MW of Solar PV plant located at different states in India. The project is promoted by SolarArise India Projects Pvt. Ltd.

Co-benefits:

Social well-being: The project would help in generating employment opportunities during the construction and operation phases. The project activity will lead to development in infrastructure in the region like development of roads and also may promote business with improved power generation.

Economic well-being: The project is a clean technology investment in the region, which would not have been taken place in the absence of the VCS benefits the project activity will also help to reduce the demand supply gap in the state. The project activity will generate power using zero emissions Solar PV based power generation which helps to reduce GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities.

Technological well-being: The successful operation of project activity would lead to promotion of Solar based power generation and would encourage other entrepreneurs to participate in similar projects"

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 electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	40,870	0	38%
Precinct/Building (LRET)	9,413	0	9%
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)	10,850	0	10%
Residual Electricity	47,110	42,870	0%
Total renewable electricity (grid + non grid)	**61,133**	**0**	**56%**
Total grid electricity	**108,244**	**42,870**	**56%**
Total electricity (grid + non grid)	**108,244**	**42,870**	**56%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**47,110**	**42,870**	
Scope 2	41,933	38,159	
Scope 3 (includes T&D emissions from consumption under operational control)	5,177	4,711	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**56.48%**
Mandatory	**18.72%**
Voluntary	**37.76%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**38.16**
Residual scope 3 emissions (t CO_2-e)	**4.71**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**38.16**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**4.71**
Total emissions liability (t CO_2-e)	**42.87**

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	**54%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
NSW	108,244	58,104	39,511	2,905	50,139	36,602
Grid electricity (scope 2 and 3)	**108,244**	**58,104**	**39,511**	**2,905**	**50,139**	**36,602**
NSW	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**108,244**					

Residual scope 2 emissions (t CO_2-e)	**39.51**
Residual scope 3 emissions (t CO_2-e)	**39.51**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**21.16**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**21.15**
Total emissions liability	**42.31**

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)
60 Castlereagh Street, Sydney NSW 2000	**50,283**	**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 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	-	-	-	-	-	

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