



PUBLIC DISCLOSURE STATEMENT

WORLD WIDE FUND FOR NATURE
AUSTRALIA (WWF AUSTRALIA)

ORGANISATION CERTIFICATION
FY2023–24

Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	World Wide Fund for Nature Australia (WWF Australia)
REPORTING PERIOD	1 July 2023 – 30 June 2024 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>Signature here</i> <i>Kateryna Vasileva</i> Name of signatory Kateryna Vasileva Position of signatory Head of Finance Date 10/11/2025 14:10 AEDT



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	508 tCO ₂ -e
CARBON OFFSETS USED	99% VERs, 1% ACCUs
RENEWABLE ELECTRICITY	53.78%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	FY2023 Pangolin Associates Next technical assessment due: FY2026

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of the World Wide Fund for Nature Australia (WWF Australia), ABN 57001594074.

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.

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

Organisation description

WWF Australia (ABN 57001594074) is a not-for-profit organisation, 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 partners with governments, businesses, communities, and individuals to catalyse change for a range of pressing environmental issues. Our work is founded on science, our reach is international, and our mission is exact—to create a world where people live and prosper in harmony with nature.

WWF-Australia is uniquely placed at the intersection of nature, communities and climate. Our solutions deliver at the nexus of: nature and wildlife, communities, and climate impact - recognising the intersectionality of these three elements for a regenerative future.

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.

In FY2024 it was flagged that professional services had not been assessed for relevance in WWF's boundary. WWF's boundary was set in the base year, 2016, and has remained consistent. It had not been reassessed in recent years. Relevant resourcing was unavailable in FY2024 to complete a boundary reassessment, and it was decided that the boundary should remain consistent with previous years for FY2024, with the intention to rebaseline in FY2025.

WWF Australia's operations are carried out at the following locations:

- Sydney Office, L3, 45 Clarence Street
- Brisbane Office, L4B, 340 Adelaide Street
- Canberra Office, L1, 8 National Circuit
- Perth Office, Panda Cottage
- Broome Office, Lot 642, Cable Beach Road
- Melbourne Office, L9, 276 Flinders Street
- Townsville Office, Unit 6, 458 Flinders Street (ceased operations 31/3/2024)

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 and facilities

Climate Active carbon neutral products and services

Construction materials and services

Electricity

ICT Services and equipment

Machinery and vehicles

Office equipment and supplies

Postage, courier and freight

Products

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Food

Refrigerants

Outside emission boundary

Excluded

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

WWF is currently reviewing its approach to sustainability reporting and emissions management, including the development of a revised emissions reduction strategy. While a full strategy has not yet been finalised and no specific reduction actions have been formally approved, several preliminary initiatives have been undertaken to reduce emissions across the organisation. These include:

- Behaviour change initiatives such as “No Fly January”, aimed at reducing air travel, alongside broader shifts to online meetings and remote work that are expected to contribute to a permanent reduction in travel-related emissions.
- Procurement initiatives, with exploration of a dedicated procurement function to centralise and embed sustainability considerations into supply chain processes, aligned to ISO 20400.
- Waste management practices, with office staff sorting waste into multiple categories to maximise recycling, including compost, soft plastics, electronic waste, ink cartridges, and batteries, in line with landlord base-building practices.
- Energy efficiency measures, such as sensor and time controlled lighting and HVAC systems, and the procurement of green electricity in offices where possible.

These activities are part of preliminary work and are not yet integrated into a formalised emissions reduction strategy.

WWF is withdrawing from the Climate Active program as of 30 June 2025 but remains committed to understanding and managing its environmental impact, and will provide updates on its emissions reduction approach as the review progresses.

Emissions reduction actions

The following actions were taken by WWF throughout the FY2024 reporting period:

- 100% renewable energy was procured for the Sydney office (new facility from 1/8/23), Canberra Office, and Townsville Office.
- Staff engaged with the No Fly January initiative, meaning no emissions associated with business flights were incurred throughout the month of January.
- Replacing AV equipment in the Sydney boardroom has significantly improved our ability to conduct video meetings. The upgraded setup enables high-quality audio and easy connectivity, allowing teams to collaborate effectively with colleagues, partners, and stakeholders across different locations. This enhancement has reduced the need for interstate and international travel, saving both time and costs. The boardroom now serves as a reliable hub for virtual engagement, making it easier to host hybrid meetings, executive briefings, and cross-functional workshops without logistical constraints.
- Our Melbourne and Canberra offices operate within shared working spaces, which offer a flexible and resource-efficient alternative to traditional office setups. Shared workspaces support our sustainability goals by promoting smarter use of communal resources—such as meeting rooms, printing facilities, and climate control systems—while enabling staff to work remotely or on-site as needed.

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	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	500.04	520.04
Year 9	2023-24	497.05	507.18

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 (Scope 2 & 3)	113.29	52.65	Transitioned to market-based reporting methodology in FY2024 to better account for renewable energy consumption. Improved methodology for calculating base building usage.
Flights	126.98	195.56	Increased business requirements

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

Certified brand name	Product/Service/Building/Precinct used
Telstra	Mobile and Sim plans
Powershop	Electricity product

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	31.90	31.90
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	5.89	5.89
Electricity	0.00	17.57	35.08	52.65
Food	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	38.64	38.64
Machinery and vehicles	0.00	0.00	17.13	17.13
Office equipment & supplies	0.00	0.00	39.67	39.67
Postage, courier and freight	0.00	0.00	38.58	38.58
Products	0.00	0.00	13.98	13.98
Professional Services	0.00	0.00	0.00	0.00
Refrigerants	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	1.72	0.00	1.04	2.77
Stationary Energy (liquid fuels)	0.00	0.00	0.001	0.001
Transport (Air)	0.00	0.00	195.56	195.56
Transport (Land and Sea)	0.00	0.00	32.42	32.42
Waste	0.00	0.00	1.56	1.56
Water	0.00	0.00	0.93	0.93
Working from home	0.00	0.00	25.34	25.34
Total emissions (tCO₂-e)	1.72	17.57	477.75	497.05

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
Food & Beverage Services - data unavailable	5.06
Refrigerants - Cost effective	5.06
Total of all uplift factors (tCO ₂ -e)	10.13
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	507.18

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)	504	99%
Australian Carbon Credit Units (ACCUs)	4	1%

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
70 MW Bhadla Solar power plant by Fortum Finnsurya Energy Pvt Ltd (EKIESL-CDM-APRIL 16-01) (GS5519)	VER	Gold Standard Impact Registry	29/01/2024	<u>GS1-1-IN-GS5519-2-2021-22623-39496-</u>	2021	520	16	0	504	99%
Wulburjubur Cultural Fire Project	ACCU	ANREU	29/01/2025	9,018,926,441-9,018,926,540	2024-25	100	0	96	4	1%

Co-benefits

Bhadla Solar

This project reduces India's reliance on carbon-intensive energy sources and supports its forward-thinking renewable energy targets, and boosts local economies by providing job and training opportunities. As well as these direct benefits, the project funds a number of additional initiatives for local communities: installing solar street lights, giving solar lamps to local families and upgrading the village health clinic to ensure 24x7 uninterrupted access to electricity. On top of these, the project has installed new solar-powered toilets for two secondary schools and improved clean water access for the local police station and school. In addition, self-help groups teach local women new skills such as reading, writing and sewing so that they can earn an income.

Wulburjubur Cultural Fire Project

ABcF carbon farming projects can support local communities to generate jobs, direct improvements in the environment and build relationships between Aboriginal and non-Aboriginal people. These carbon credits have the power to generate change because they have environmental, social and cultural core benefits.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

The screenshot displays the ANREU website interface. The top navigation bar includes links for 'Change Password', 'Contact Us', 'Log Out', and 'Help'. The main header identifies the 'Australian National Registry of Emissions Units' and the user is logged in as 'Rowan Foley / Industry User'.

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU38904
Current Status	Completed (4)
Status Date	29/01/2025 16:13:17 (AEDT) 29/01/2025 05:13:17 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Foley, Rowan Paul Bulmer
Transaction Approver	Foley, Rowan Paul Bulmer
Comment	Refund on behalf of WWF Australia

Transferring Account		Acquiring Account	
Account Number	AU-2798	Account Number	AU-1068
Account Name	Aboriginal Carbon Fund Limited	Account Name	Australia Voluntary Cancellation Account
Account Holder	Aboriginal Carbon Fund Limited	Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard #	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF165483					2024-25		9,018,926,441 - 9,018,926,540	100

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	36,727	0	29%
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)	341	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	8,285	0	6%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	2,092	0	2%
Large Scale Renewable Energy Target (applied to grid electricity only)	21,600	0	17%
Residual Electricity	59,339	53,998	0%
Total renewable electricity (grid + non grid)	69,045	0	54%
Total grid electricity	128,384	53,998	54%
Total electricity (grid + non grid)	128,384	53,998	54%
Percentage of residual electricity consumption under operational control	37%		
Residual electricity consumption under operational control	22,245	20,243	
Scope 2	19,801	18,018	
Scope 3 (includes T&D emissions from consumption under operational control)	2,445	2,225	
Residual electricity consumption not under operational control	37,094	33,755	
Scope 3	37,094	33,755	

Total renewables (grid and non-grid)	53.78%
Mandatory	18.72%
Voluntary	35.06%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	18.02
Residual scope 3 emissions (t CO₂-e)	35.98
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	17.57
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	35.08
Total emissions liability (t CO₂-e)	52.65
<i>Figures may not sum 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	53%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	11,176	5,956	4,050	298	5,221	3,811
NSW	53,266	28,385	19,302	1,419	24,882	18,164
VIC	13,822	7,366	5,819	516	6,457	5,553
QLD	36,198	19,289	14,081	2,893	16,909	14,880
WA	13,922	7,419	3,932	297	6,503	3,707
Grid electricity (scope 2 and 3)	128,384	68,414	47,183	5,423	59,970	46,113
ACT	0	0	0	0		
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	128,384					

Residual scope 2 emissions (t CO₂-e)	47.18
Residual scope 3 emissions (t CO₂-e)	51.54
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	46.52
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	50.87
Total emissions liability	97.39

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		
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)
Powershop – Old Sydney Office	1,821	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
Food and beverage services	Data Unavailable
Refrigerants	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.

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Food and beverage emissions are insignificant. WWF will undertake a thorough review of its general ledger and record keeping systems to determine the expenditure associated with food and beverage services.

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						



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