PUBLIC DISCLOSURE STATEMENT

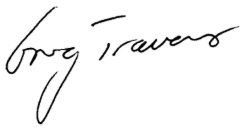
WILLIAM BUCK (NSW) PTY LTD

ORGANISATION CERTIFICATION
PROJECTION FY2025

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	William Buck (NSW) PTY LTD
REPORTING PERIOD	Projection: Financial year 1 July 2024 - 30 June 2025
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.*  Greg Travers Managing Partner 11/03/2026

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

Version 9.1.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	Projection 1,744 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Date: 09/09/2025 Organisation: Pangolin Associates Next technical assessment due: FY 2028
THIRD PARTY VALIDATION	Type 1 27/08/2024 KREA Consulting Pty Ltd

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared using the calendar year 2023 to offset 1 July 2024 – 30 June 2025 and covers the Australian business operations of William Buck (NSW) PTY LTD, ABN: 95 002 381 991. The certification relates to the organisation only, and does not include the services provided by William Buck NSW.

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 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).

This Public Disclosure Statement includes the information for the projected emissions for FY2025 reporting period.

Other member firms within the William Buck Group are not included in this certification:

- William Buck (ACT) Pty Ltd
- William Buck (SA) Pty Ltd
- William Buck (Vic) Pty Ltd
- William Buck (Qld) Pty Ltd
- William Buck Advisors (WA) Pty Ltd
- William Buck (NZ) Pty Ltd

Organisation description

William Buck NSW (ABN 95 002 381 991) is a leading accounting and advisory firm that provides accounting services, taxation advice, financial planning, audit and assurance, corporate finance and insolvency services, primarily to Australian individuals and families, Australian private businesses, subsidiaries of foreign multi-nationals, and the NSW and Federal Governments.

The organisational boundary is based on operational control, encompassing William Buck (NSW) Pty Limited. The firm operates from two offices in New South Wales and a remote support division in the Philippines, which is excluded from the emissions boundary.

The firms NSW operations are located at 66 Goulburn St, Sydney NSW 2000 (Levels 26, 28, and 29), and at Level 7/3 Horwood Pl, Parramatta NSW 2150.

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

There were no excluded emission sources for this assessment.

Inside emissions boundary

Quantified

- Accommodation
- Cleaning and chemicals
- Construction Materials and Services
- Electricity
- Food
- Horticulture and agriculture
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Stationary Energy
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Optionally included

N/A

Outside emission boundary

Excluded

N/A

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

As part of William Buck NSW's commitment to responsible and environmentally conscious business operations, the firm aims to take measurable steps to reduce its environmental impact. William Buck NSW commits to reducing its Scope 1, 2, and 3 emissions (t $CO2_e$) per total revenue ($M AUD) by 15% by 2030, using the CY2023 as the baseline year. This emissions reduction strategy includes the following actions:

Scope 1: Direct Emissions Reduction

- **Refrigerant Management**: Implement enhanced monitoring of refrigerant usage to minimize leakage and reduce synthetic GHG emissions.

Scope 2: Indirect Energy Emissions Reduction

- **GreenPower**[1]: Transition to purchasing GreenPower by 2030 for all tenancy-controlled electricity where practicable
- **Energy Efficiency Promotion**: Encourage energy-saving behaviours among employees by promoting energy conservation education and best practices.
- **Landlord Engagement**: Collaborate with landlords & building management to use renewable energy sources or GreenPower for central services, integrating renewable energy requirements into lease agreements for future office spaces.
- **Building Performance**: Set a minimum NABERS energy rating standard for tenancies to ensure energy-efficient building performance.

Scope 3: Indirect Value Chain Emissions Reduction

- **Supplier Selection**: Introduction of a services supplier policy that places greater priority on suppliers with stronger sustainability performance, stance, and initiatives. This will include prioritising suppliers that can provide emissions data and emissions reduction targets.
- **Employee Commute**: Encourage the use of public transport, cycling, or walking for employee commutes through business premises selection criteria and by promoting end-of-trip facilities which include secure bicycle parking, showers and lockers.
- **Work-from-Home Policies**: Continue to support remote working arrangements where feasible to reduce emissions related to commuting.
- **Sustainable Travel**: Review company travel policies annually and work to reduce air travel emissions by promoting virtual meetings and videoconferencing solutions.

Data Quality and Reporting

- **Data Collection Improvement**: Focus on enhancing the quality of data collected for GHG

[1] The NSW Department of Climate Change, Energy, the Environment and Water acts as the Program Manager on behalf of the National GreenPower Steering Group. GreenPower independently audits energy providers to make sure the right amount of renewable electricity is fed into the grid on the customers' behalf.

assessments, particularly regarding supplier-specific emissions. This will provide a more accurate baseline and tracking of progress.

- **Annual Review and Monitoring**: Conduct annual reviews of emissions across all scopes, using the data to refine strategies and identify further reduction opportunities.

By implementing these strategies, William Buck NSW will work toward its goal of reducing emissions , while continuing to provide high-quality services to its clients.

5.EMISSIONS SUMMARY

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

N/A

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	0.94	0.94
Cleaning and Chemicals	0.00	0.00	9.23	9.23
Construction Materials and Services	0.00	0.00	9.70	9.70
Electricity	0.00	162.31	196.19	358.50
Food	0.00	0.00	84.12	84.12
Horticulture and Agriculture	0.00	0.00	4.79	4.79
ICT services and equipment	0.00	0.00	11.67	11.67
Machinery and vehicles	0.00	0.00	4.20	4.20
Office equipment & supplies	0.00	0.00	18.97	18.97
Postage, courier and freight	0.00	0.00	91.73	91.73
Products	0.00	0.00	18.64	18.64
Professional Services	0.00	0.00	938.88	938.88
Refrigerants	0.99	0.00	0.00	0.99
Stationary energy	0.00	0.00	0.00	0.00
Transport (Land and Sea)	0.00	0.00	156.03	153.74
Waste	0.00	0.00	17.92	17.92
Water	0.00	0.00	3.17	3.12
Working from home	0.00	0.00	16.70	16.70
Total emissions (tCO_2-e)	**0.99**	**162.31**	**1580.53**	**1743.82**

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)	1744	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
Rimba Raya Biodiversity Reserve Project	VCU	Verra	13/09/2024	9900-157944045-157944255-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	211	0	0	211	12.10%
Rimba Raya Biodiversity Reserve Project	VCU	Verra	13/09/2024	9900-157304578-157304960-VCS-VCU-263-VER-ID-14-674-01012018-31122018-1	2018	383	0	0	383	21.96%
Installation of high efficiency wood burning cookstoves in Malawi	VCU	Verra	13/09/2024	14225-564129445-564129994-VCS-VCU-1289-VER-MW-3-2342-01012022-28022022-0	2022	550	0	0	550	31.54%
Installation of high efficiency wood burning cookstoves in Malawi	VCU	Verra	13/09/2024	14225-564128146-564128189-VCS-VCU-1289-VER-MW-3-2342-01012022-28022022-0	2022	44	0	0	44	2.52%

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
Soubre Hydropower Project	VCU	Verra	13/09/2024	10149-189361095-189361687-VCS-VCU-291-VER-CI-1-1522-25052017-31122017-0	2017	593	0	37	556	31.88%
					Offset Totals:	1,781	0	37	1,744	100.00%

Co-benefits

Rimba Raya Biodiversity Reserve Project

The Rimba Raya REDD+ project has successfully defended 64,500 hectares of carbon and biodiversity-rich lowland peat forest from conversion to oil palm plantations, which surround the project area and adjacent Tanjung Putting National Park. Rimba Raya protects over 120 threatened and endangered species in the project area including the endangered Borneo Orangutan and supports over 10,000 forest-dependent community members living in and along the boundaries of the project, who have traditionally held no tenure and who have used the forest in an unsustainable way.

Soubre Hydropower Project in Cote D'Ivoire

Operating since 2017, the hydropower plant of Soubré is a game changer in Ivory Coast in order to reach a low carbon mix in the country. Located on the Sassandra river at about 5km from the town of Soubré, this project is producing 1,170 GWh of electricity on average per year. This hydropower plant is part of the Ivorian's strategy to promote green energy into their mix.

The government aims to reduce the thermal share by 50% and reduce the gas bill of households while highlighting the strong commitment of the country to fight climate change. To date, electricity in Ivory Coast is mainly generated from fossil fuels (natural gas and fuel oil) which leads to considerable greenhouse gas emissions. The project activity therefore substitutes fossil-fuel intensive grid-electricity and cuts down corresponding GHG emissions.

CI-Energies is the national grid company from Ivory Coast. Their mission is that 100% of Ivorians have access to electricity (94% to date). CI-Energies emphasize on renewable energy production with 4 projects being developped until 2022.

Project Impact:

- Thanks to the plant, more 120 villages in the Mountains district have now access to electricity. The local population can now live a modern life using green electricity.
- The price of the kilowatt is 20 F CFA Soubre compared to 55 CFA francs from other energy sources. The project helps the sector to find its financial balance.
- CI-Energies used the local workforce to build the plant. The project hired more than 4,000 people (directly and indirectly) for the construction phase and relies on 50 permanent technicians to ensure operation and maintenance.
- Through this project and their action, CI-Energies is helping the region. The project helps the San Pedro region to have a revival of activity, more people are now working and living in this area

Installation of high efficiency wood burning cookstoves in Malawi

One of the primary objectives of the project is to develop and promote the use of improved cookstoves. These new cookstoves are designed to be more fuel-efficient, allowing for a significant reduction in the amount of wood needed for cooking. Traditional cooking methods in Malawi often involve open fires or rudimentary stoves, which are highly inefficient and result in excessive wood consumption, deforestation and significant carbon emissions.

With a decrease in wood needed for the same outcomes, pressure on local forests is lowered and less labour is required for wood gathering – a labour-intensive and often dangerous task that is usually undertaken by women. In addition, the efficient stoves improve air quality in confined cooking spaces by reducing smoke levels and other airborne pollutants.

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 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)	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)	90,217	0	18%
Residual Electricity	397,969	362,152	0%
Total renewable electricity (grid + non grid)	**90,217**	**0**	**18%**
Total grid electricity	**488,186**	**362,152**	**18%**
Total electricity (grid + non grid)	**488,186**	**362,152**	**18%**
Percentage of residual electricity consumption under operational control	49%		
Residual electricity consumption under operational control	**194,579**	**177,067**	
Scope 2	173,197	157,609	
Scope 3 (includes T&D emissions from consumption under operational control)	21,382	19,458	
Residual electricity consumption not under operational control	**203,390**	**185,085**	
Scope 3	203,390	185,085	

Total renewables (grid and non-grid)	**18.48%**
Mandatory	**18.48%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**157.61**
Residual scope 3 emissions (t CO_2-e)	**204.54**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**157.61**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**204.54**
Total emissions liability (t CO_2-e)	**362.15**

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	**49%**	**(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	488,186	238,689	162,309	11,934	249,497	182,133
SA	0	0	0	0	0	0
VIC	0	0	0	0	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)	**488,186**	**238,689**	**162,309**	**11,934**	**249,497**	**182,133**
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)	**488,186**					

Residual scope 2 emissions ($t CO_2$-e)	**162.31**
Residual scope 3 emissions ($t CO_2$-e)	**194.07**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) ($t CO_2$-e)	**162.31**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) ($t CO_2$-e)	**194.07**
Total emissions liability	**356.38**

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 William Buck 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 William Buck 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 William Buck 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 William Buck boundary, or from outsourced activities typically undertaken within the boundary for comparable William Buck.

Excluded emissions sources summary

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

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