PUBLIC DISCLOSURE STATEMENT

WALKER WAYLAND NSW

ORGANISATION CERTIFICATION
FY2024–25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Walker Wayland NSW
REPORTING PERIOD	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.*
	Wali Aziz Partner/Director Date: 28 August 2026

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	397 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	52.92%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	9/2/24 Pangolin Associates Next technical assessment due: FY2027 report

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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.

Services provided to customers are not included in this certification.

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

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 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		Outside emission boundary
Quantified	**Non-quantified**	**Excluded**
Accommodation & facilities Cleaning & chemicals Climate Active Carbon Neutral Products Electricity Food Horticulture and Agriculture ICT services & equipment Machinery and vehicles Office equipment & supplies Postage, courier & freight Products Professional Services Refrigerants Stationary energy Transport (air) Transport (land & sea) Waste Water Working from home	Refrigerants (Base building)	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. We encourage our partners, directors and people to be conscious of our footprint and emissions via regular meetings and training sessions.

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 in 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

- Offsetting domestic and international flights at time of purchase
- Enhanced use of technology to minimise client commuting for staff
- Consider using more environmentally conscious suppliers

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
Year 6:	2024-25	396.7	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**
Technical services	28.42	55.41	General increase in business demand and expense categorisation
Long business class flights	130.68	102.97	Reduced travel demand in FY2025

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting Service
Dexus	Base building operations, 60 Castlereagh Street, Sydney
Qantas	Opt-in flight offsets

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	8.71	8.71
Cleaning and Chemicals	0.00	0.00	3.23	3.23
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	37.82	5.14	42.96
Food	0.00	0.00	11.84	11.84
Horticulture and Agriculture	0.00	0.00	2.54	2.54
ICT services and equipment	0.00	0.00	26.30	26.30
Machinery and vehicles	0.00	0.00	1.10	1.10
Office equipment & supplies	0.00	0.00	4.34	4.34
Postage, courier and freight	0.00	0.00	2.27	2.27
Products	0.00	0.00	4.98	4.98
Professional Services	0.00	0.00	128.21	128.21
Refrigerants	0.00	0.00	0.00	0.00
Stationary Energy (liquid fuels)	0.00	0.00	0.00	0.00
Stationary Energy (gaseous 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	130.81	130.81
Transport (Land and Sea)	0.00	0.00	28.83	28.83
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	0.59	0.59
Total emissions (tCO_2-e)	**0.00**	**37.82**	**358.87**	**396.69**
Figures may not sum to total due to rounding.				

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)	397	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
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	3/2/2026	8558-30749181-30749488-VCS-VCU-997-VER-IN-1-1792-01012019-30092019-0	2019	308	0	0	308	77.58%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	3/2/2026	6770-341950341-341950429-VCU-034-APX-IN-1-1792-31032017-31122017-0	2017	89	0	0	89	22.42%
					Offset Totals:	397	0	0	397	100.00%

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 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)	34,447	0	35%
Precinct/Building (LRET)	7,662	0	8%
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)	10,386	0	10%
Residual Electricity	46,697	42,961	0%
Total renewable electricity (grid + non grid)	**52,495**	**0**	**53%**
Total grid electricity	**99,191**	**42,961**	**53%**
Total electricity (grid + non grid)	**99,191**	**42,961**	**53%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**46,697**	**42,961**	
Scope 2	41,113	37,824	
Scope 3 (includes T&D emissions from consumption under operational control)	5,583	5,137	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**52.92%**
Mandatory	**18.20%**
Voluntary	**34.73%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**37.82**
Residual scope 3 emissions (t CO_2-e)	**5.14**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**37.82**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.14**
Total emissions liability (t CO_2-e)	**42.96**

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)
NSW	99,191	99,191	65,466	3,968	0	0
Grid electricity (scope 2 and 3)	**99,191**	**99,191**	**65,466**	**3,968**	**0**	**0**
NSW	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**99,191**					

Residual scope 2 emissions (t CO_2-e)	**65.47**
Residual scope 3 emissions (t CO_2-e)	**3.97**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**37.67**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**2.28**
Total emissions liability	**39.96**

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	**42,108**	**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	-	-

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
Refrigerants (base building)	Immaterial

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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