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Subject: Greenhouse Gas Emissions Calculation for Whizdom for FY19 and FY24

CarbonInvoice has been engaged to provide consulting services to Whizdom to support the calculation of Whizdom's greenhouse gas emissions ("Total Company Emissions") and Service Level Accounting ("SLA") for the fiscal years for the 12 months ended June 2019 (FY19) and June 2024 (FY24).

These emissions were calculated in alignment with the GHG Protocol Corporate Standard and Corporate Value Chain (Scope 3) Standard. CarbonInvoice gathered Whizdom's FY19 and FY24 general-ledger spend and staff location data; applied 2024 Australian National Greenhouse Accounts emission factors for scopes 1, 2 and 3, categories 1 through 8; and applied economic input-output factors from independent sources where supplier-specific data were unavailable.

Values shown as 0 were assessed as nil or immaterial for FY24; the justifications are documented in Appendix 1.

Sincerely,

Sam Olorenshaw
General Manager
CarbonInvoice Limited

Footnote

The FY19 values disclosed here supersede those submitted on 24 July 2024 due to a unit-conversion error: originally submitted in megatonnes. Figures have been converted in accordance with the GHG Protocol and Microsoft's Data Integrity Requirements.

TOTAL COMPANY EMISSIONS		
Emission Scope	mtCO2e FY19 (Baseline)	mtCO2e FY24
Scope 1: Direct Emissions	3.74	2.87
Scope 2: Location-Based Indirect Emissions	1.55	16.79
Scope 2: Market-Based Indirect Emissions	0	0
Scope 3 Category 1: Purchased Goods & Services	14.33	61.73
Scope 3 Category 2: Capital Goods	0.54	0
Scope 3 Category 3: Fuel and Energy	4.45	3.57
Scope 3 Category 4: Upstream Transportation & Distribution	0	0
Scope 3 Category 5: Waste Generated	0.66	18.81
Scope 3 Category 6: Business Travel	6.7	42.41
Scope 3 Category 7: Employee Commuting	1.73	31.28
Scope 3 Category 8: Upstream Leased Assets	0	0
TOTAL EMISSIONS	33.7	177.46

Appendix 1: Total Company Emissions Methodologies Used

Operational Control Boundary

Contractors and consultants placed with client organisations are excluded, because Whizdom does not direct their day-to-day activities, set workplace procedures, or control the energy sources at the host sites.

Emissions from assets and activities over which Whizdom has the authority to introduce and implement operating policies for—namely Whizdom’s offices, IT equipment, business travel, and directly employed staff—are included.

Scope 1: Direct Emissions

Emission factors from the Australian National Greenhouse Accounts Factors (2024) were used, along with fuel prices from the Australian Institute of Petroleum.

Scope 2: Market-Based Indirect Emissions

Since Whizdom does not utilise specific electricity procurement instruments (renewable energy certificates (RECs), guarantees of origin (GOs), or power purchase agreements (PPAs)), suggesting the location-based method is the appropriate approach.

Scope 2: Location-Based Indirect Emissions

Calculated using electricity prices from the Australian Energy Market Commission (AEMC) Data Portal and emission factors from the Australian National Greenhouse Accounts Factors (2024).

Scope 3 Category 1: Purchased Goods and Services

Calculated using spend-based emission factors from various sources, including the annual reports and sustainability reports of material suppliers such as Kathmandu Australia, Seek, LinkedIn and Telstra, as well as other relevant economic input-output factors.

Scope 3 Category 2: Capital Goods

Calculated by applying spend to relevant economic input-output factors.

Scope 3 Category 3: Fuel and Energy

Emission factors from the Australian National Greenhouse Accounts Factors (2024) were used, along with fuel prices from the Australian Institute of Petroleum and working-from-home electricity consumption data from "Effects of Working from Home on Greenhouse Gas Emissions and the Associated Energy Costs in Six Australian Cities" (2022) published by Satheeskumar Navaratnam, RMIT University.

Scope 3 Category 4: Upstream Transportation and Distribution

Whizdom does not use third-party logistics services to move purchased goods from tier 1 suppliers to its facilities and/or to move its services to customers. Minor Postal & Freight emissions (majority of packages under 2kg) are identified and included in Scope 3 Category 1.

Scope 3 Category 5: Waste Generated

Waste generation per Full-Time Equivalent (FTE) was estimated based on the Department of Sustainability, Environment, Water, Population and Communities paper: "A study into commercial & industrial (C&I) waste and recycling in Australia by industry division" (2013) and the Australian National Greenhouse Accounts Factors (2024). Water consumption per FTE was obtained from South Staffs Water's "Water Use in Your Business," with emission factors from the Australian National Greenhouse Accounts Factors (2024).

Scope 3 Category 6: Business Travel

Emission factors were derived from Qantas' annual reports and sustainability reports. For other business travel, spend-based economic input-output factors were applied.

Scope 3 Category 7: Employee Commuting

Calculated using the average distance of travel in the states where employees live and work based on provided staff lists, and the percentage method of travel from the Australian Bureau of Statistics' reports on commuting distance and method of travel (2016 and 2021), distance information from BITRE Information Sheet 73 (built from ABS Census OD matrix + GIS) with emission factors from the Australian National Greenhouse Accounts Factors (2024).

Scope 3 Category 8: Upstream Leased Assets

Category 8 was assessed under an operational-control boundary; all leased offices' electricity is included in Scope 2; no upstream leased assets fall outside Scopes 1-2, therefore emissions were calculated as zero.

Scope 3: Downstream Emissions

The Scope 3 downstream emissions categories are outside the emissions boundary because Whizdom does not produce physical products that require transportation, processing, use, or end-of-life treatment. Whizdom's operations do not include downstream leased assets, franchises, or investment activities that generate emissions.

Their business model centres on providing recruitment services, which are delivered digitally or in person without the need for physical goods or additional emission-generating activities.

Total Company Energy Usage:

In MWh as follows:

FY19	FY24
1.9864	2.1527