

CarbonInvoice Limited
Level 5, Rutherford House
33 Bunny Street, Pipitea
Wellington, New Zealand



To: Microsoft Corporation

Date: 24 July 2024

Subject: Greenhouse Gas Emissions Calculation for Whizdom for FY19 and FY23

Dear Microsoft Corporation,

CarbonInvoice has been engaged to provide consulting services to Whizdom to support the calculation of Whizdom's greenhouse gas (GHG) emissions for the fiscal years for the 12 months ended June 2019 (FY19) and June 2023 (FY23).

These emissions were calculated as shown below:

Emission Scope	mtCO2e FY19	mtCO2e FY23
Scope 1: Direct Emissions	0.00000374	0.00000374
Scope 2: Location-Based Indirect Emissions	0.00000155	0.00001661
Scope 2: Market-Based Indirect Emissions	0.00000000	0.00000000
Scope 3 Category 1: Purchased Goods & Services	0.00001433	0.00003767
Scope 3 Category 2: Capital Goods	0.00000054	0.00000028
Scope 3 Category 3: Fuel and Energy	0.00000445	0.00000416
Scope 3: Upstream Transportation & Distribution	0.00000000	0.00000000
Scope 3 Category 5: Waste Generated	0.00000066	0.00001539
Scope 3 Category 6: Business Travel	0.00000067	0.00001233
Scope 3 Category 7: Employee Commuting	0.00000173	0.00004050
Scope 3: Upstream Leased Assets	0.00000000	0.00000000

Sincerely,

A handwritten signature in black ink, appearing to be "S. Olorenshaw", written over a horizontal line.

Sam Olorenshaw
General Manager
CarbonInvoice Limited

Appendix: Methodologies Used

Scope 1: Direct Emissions

Emission factors from the Australian National Greenhouse Accounts Factors (November 2022) 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 (November 2022).

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 Access Group, Arthur J Gallagher, Kathmandu Australia, Seek, and Telstra, as well as other relevant spend-based emission factors.

Scope 3 Category 2: Capital Goods

Calculated using spend-based emission factors from various sources, including DEFRA.

Scope 3 Category 3: Fuel and Energy

Emission factors from the Australian National Greenhouse Accounts Factors (November 2022) were used, along with fuel prices from the Australian Institute of Petroleum and working-from-home electricity consumption data from EcoAct's Homeworking Emissions Whitepaper (2020) and "Measuring Emissions: A Guide for Organisations" (2022) from the Ministry for the Environment.

Scope 3: Upstream Transportation and Distribution

Whizdom does not typically engage in activities that require the transportation of goods. Whizdom does not produce physical products. Where physical products are procured by Whizdom, their transportation is accounted for in the spend-based emissions factor.

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 study on commercial and industrial waste and recycling (2013). 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 (November 2022).

Scope 3 Category 6: Business Travel

Emission factors were derived from Qantas' annual reports and sustainability reports. For other business travel, spend-based emission factors from various sources, including DEFRA, were used.

Scope 3 Category 7: Employee Commuting

Calculated using the average distance of travel in New South Wales (NSW) and the percentage method of travel from the Australian Bureau of Statistics' reports on commuting distance and method of travel (2016 and 2021), with emission factors from the Australian National Greenhouse Accounts Factors (November 2022).

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:

Included in Scope 2 & Scope 3 Category 3 mtCO2e calculations.

In MWh as follows:

FY19	FY23
1.986421361	2.12999044