

CLIMATE EMERGENCY REPORT 2024

Médecins Sans Frontières Australia

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Cover image
Aerial shot of Tebunginako, Abaiang, Kiribati. The eroded seawall can be seen which allowed salt water to contaminate local freshwater sources and destroyed the soil quality for growing food.
© Victor Caringal/MSF

Image (right)
Villagers of Tebunginako abandoned the area due to sea water intrusion making the village uninhabitable. Pictured is broken glass on the floor of the now abandoned church. © Victor Caringal / MSF

FOREWORD

The Year 2024 has been the warmest year on record, surpassing the previous high in 2023, continuing an extended streak of exceptionally high monthly global mean temperatures.

In 2024, the health impacts of climate change included:

- Extreme weather events are becoming more frequent, intense, and larger in scale. These can cause injuries, illness, death and displacement.
- Air pollution is responsible for one in nine deaths worldwide. It can cause heart disease, stroke, chronic respiratory issues, cancer, diabetes, cognitive impairment and neurological diseases.
- Waterborne disease – flooding can spread disease, death, and damage to ecosystems and infrastructure.
- Changed spread of infectious diseases – climate change has affected the emergence and spread of infectious diseases, including COVID-19 and the Zika virus.
- Mental health impacts – the climate crisis is taking a toll on mental health, in addition to physical health.

As a medical humanitarian organisation, Médecins Sans Frontières (MSF) is witnessing the health impacts of climate change and its disproportionate impacts on people in the world’s most climate-sensitive regions.

MSF is committed to reducing emissions by 50 per cent by 2030 (from a 2019 baseline), regularly reporting on our progress, and developing robust carbon transition plans to achieve this goal. We are committed to continuously improving our data quality, disclosures and reporting.

MSF is also committed to supporting health systems and communities where we work to adapt to the changing health challenges and realities of climate change.

The 2024 MSF Australia Climate Emergency Report highlights where we are – and are not – on track towards achieving our decarbonisation goals. It describes important policy, procedural and systemic changes to accelerate our efforts to combat climate change and improve sustainability, including working with suppliers and anticipating regulatory changes.

*ESG Committee
Médecins Sans Frontières Australia*

Executive summary

The 2024 Climate Emergency Report reviews Médecins Sans Frontières Australia’s progress in reducing carbon emissions against organisational goals to address the global climate crisis.

It includes carbon emissions data for the calendar year 2023 compared to the 2019 base year and outlines MSFA’s climate transition plan 2025.

EMISSIONS SUMMARY (2019–2023)

Total emissions (Scopes 1, 2 and 3):
Increased by 6.4% from 2019 to 2023.
Increased by 16.3% (524.7 tCO2-e) from 2022 to 2023.

Direct emissions (Scopes 1 and 2):
Reduced by 37.8% from 2019 to 2023.

Globally, MSF has committed to reducing carbon emissions by 50 per cent by 2030 compared to 2019 levels¹. As part of our commitment to limit global temperature rise to 1.5°C, each MSF institutional member, including MSFA, must establish a 2019 emissions baseline, develop a transition plan to meet the 2030 target and report annually on progress.

This report highlights MSFA’s progress across four areas – metrics and targets, governance, risk management and strategy – along with advocacy, research and program initiatives that address the health impacts of climate change on the communities MSF works with.

In 2023, MSFA’s estimated absolute carbon emissions were 3,774.1 tonnes of CO₂ equivalents (tCO₂-e)—a 6.4 per cent increase from the 2019 base year. Much of the 2023 increase is from the inclusion of ICT services due to the significant investment in digital transformation. MSFA’s emissions efficiency has improved, with carbon intensity (emissions per AUD 1,000) decreasing by 20.5 per cent from 2019 to 2023. As 98.4 per cent of MSFA’s emissions come from the supply chain, flights and financed emissions, MSFA will focus on these areas by implementing a sustainable travel policy, adopting sustainable procurement practices, collaborating with major suppliers to adopt science-based targets by 2030, and placing our cash reserves in low-carbon options.

Guided by its 2021–2024 Strategic Plan, MSFA aims to achieve a 15 per cent reduction by 2025 and a 50 per cent reduction by 2030. Table 1 outlines MSFA’s progress in 2023 against the 2019 base year and projected emissions reductions needed to reach our 2025 and 2030 targets.

Achieving MSFA’s 2025 target of 15 per cent reduction requires effort across all departments. The MSFA Annual Plan provides the framework, and the Climate Transition Plan for 2025 outlines deliverables. The 2026–31 strategic planning process—integrating climate transition and planetary health measures—will be critical to meeting our 2030 commitment.

Target	MSFA 2019 base year emissions	MSFA 2022 emissions	MSFA 2023 emissions	2025 target -15%	2030 target -50%
Emissions	3,545.5 tCO2-e (actual)	3,416.4 tCO2-e (actual)	3,774.1 (tCO2-e) +6.4% from 2019 (actual)	3013.68 tCO2-e (target)	1,587 tCO2-e (target)

Table 1: MSFA progress status and projections against targets

GREENHOUSE GAS (GHG) EMISSION SCOPES

- Scopes 1:** Direct emissions from owned or controlled sources (e.g. company vehicles, on-site fuel use).
- Scope 2:** Indirect emissions from purchased energy (e.g. electricity, heating, cooling).
- Scope 3:** Other indirect emissions along the value chain (e.g. suppliers, business travel, waste).

MSFA’s carbon emissions trajectory is outlined in Figure 1 and illustrates the significant effort required across the organisation to reach our targets.

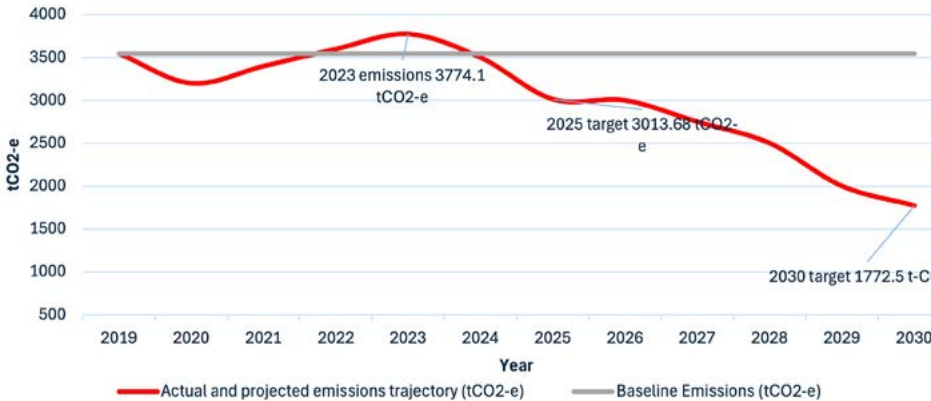


Figure 1: MSFA carbon emissions reduction progress and targets

Despite MSF significantly strengthening its global capacity for climate action through initiatives like Climate Smart² and improved procurement processes, MSF faces significant challenges such as rising organisational emissions, fragmented governance and limited resources as the organisation responds to a growing number of climate-related disasters. The 2026–2031 strategic planning cycle, with climate identified as a priority area, offers a pivotal opportunity to enhance governance, streamline procurement and secure the resources needed to achieve a 50 per cent emissions reduction by 2030.

MSFA receives pro-bono support for annual greenhouse gas (GHG) assessments from Pangolin Associates. The assessment is based on the best available data from MSFA.

MSFA welcomes increased regulation of climate disclosures both in Australia and internationally³. We note that while not required to disclose emissions, MSFA is committed to climate reporting and taking climate action through medical humanitarian actions⁴.

MSFA PROGRESS – METRICS AND TARGETS

This section outlines MSFA’s progress in climate action, mapped against the MSFA Strategic Plan 2021–2025 and the 2023 Climate Emergency Report recommendations. It highlights achievements, ongoing initiatives and areas for improvement across key focus areas such as strategy, governance, metrics, supplier engagement, travel and operational support.

MSFA uses two types of climate emission metrics to track progress:

- Absolute Targets focus on reducing the total volume of greenhouse gas (GHG) emissions, regardless of organisational growth, with a goal of a 50 per cent reduction by 2030 (from the 2019 baseline).
- Intensity Targets measure GHG emissions relative to activity units (e.g., per revenue or staff member), allowing MSFA to track efficiency improvements alongside growth.

The 2026–2031 strategic planning cycle, which identifies climate as a priority area, presents a crucial opportunity to strengthen governance, streamline procurement and allocate resources effectively. This will be essential for MSFA to meet its absolute and intensity targets and achieve a 50 per cent emissions reduction by 2030.

Below is MSFA’s progress status mapped against the MSFA Strategic Plan 2021–25, which incorporates climate-related performance indicators, and the 2023 Climate Report recommendations, outlining achievements, ongoing initiatives and areas for improvement across strategy, governance, metrics, supplier engagement, travel, and operational support.

Image

Extreme flooding in Old Fangak, South Sudan. Every two weeks, an MSF mobile clinic travels by boat to isolated villages, where communities have no access to healthcare. © Simon Rolin/MSF



Focus Area	Details	Contribution to total distance	Emissions (tCO ₂ -e)	Contribution to total flight emissions
Carbon Target & Milestones (SP)	Integrate MSF’s carbon reduction targets into MSFA annual plans by 2025	-15% 2025 -50% 2030 (2019 base)	Ongoing: Climate Transition Planning integrated into the 2021–2025 strategic plan. Ongoing implementation of MSFA policies related to climate ⁶ . The 2025 focus will be on the MSF strategic planning cycle.	Annual
Compliance & Risk Management (SP)	Integrate ESG in risk governance, planning, operations, reporting. Enhance Board/leadership climate capacity.	Regular assessment & reporting	Ongoing: The ESG Committee has been established; further work is needed on short-term milestones, resource allocation, consistent communication and systematic climate risk assessments.	Annual
Scope 3 Emissions, Metrics & Data (SP)	Improve data quality and sustainability	N/A	On track: Including all Scope 3 emissions by 2024 on track. Data quality has improved but is time-intensive, requiring further disaggregation and refinement.	None specified
Sustainable Procurement (SP)	Assess 100% of critical suppliers by 2025 as per Global Policy/Guidelines	100% by 2025	On track: MSFA Procurement Policy aligns with global guidelines, embedding sustainability. Climate criteria applied to 2024 high-value tenders; 2025 focus on critical suppliers & engagement strategy.	Annual
Sustainable Paper Use (SP)	Use 50% certified paper by Dec 2024, 90% by 2025	50% by 2024; 90% by 2025	Partial: Some sustainable paper sourcing, no systematic assessment.	Annual
Business Travel	Improve travel sustainability, track flights, set carbon targets.	N/A	Deferred to 2025: MSF Environmental Travel Guidance approved for 2025 implementation. The team has now disaggregated flight data.	None specified
Operational Support (SP)	Enhance planetary health initiatives for operational centres & programs	N/A	Ongoing: Delivered 2024 climate transition recommendations. Advocating more rigorous transition planning and disclosures.	None specified
Staff Commuting	Remove barriers and enable sustainable staff transport	N/A	Ongoing: Reduced driving in 2023. Introduced EV novated leasing. Q4 office relocation near Central Station.	None specified

Table 2: 2024 progress against MSFA strategic plan 2021–25 and 2023 Climate Emergency Report recommendations⁵

Emissions targets

MSFA uses two types of climate targets: absolute emissions targets and emissions intensity targets.

a Absolute Emissions

In 2023, MSFA reported an estimated 3,774.1 tonnes of carbon dioxide equivalents (tCO₂-e). This represents a 6.2 per cent increase compared to the 2019 baseline of 3,545.5 tCO₂-e. Year-on-year, emissions rose by 16.3 per cent from 2022 to 2023. Emissions have increased due to improved reporting on ICT Services and Professional Services.

When measured against 2019, MSFA's 2023 results track towards the organisation's 2030 decarbonisation goals for Scopes 1 and 2 emissions. To reach MSFA's short-term target of a 15 per cent reduction by 2025, the organisation will need to reduce emissions by a further 402.72 tCO₂-e.

b Emissions intensity

Emissions intensity measures the amount of GHG emissions produced per unit of activity, output or economic value. MSFA has measured GHG emissions against MSFA revenue (per AU\$1,000), the number of full-time equivalent (FTE) staff and flight distance⁷.

Table 3 MSFA greenhouse intensity measures revenue (AU\$1,000) below shows that MSFA's carbon emissions intensity has decreased from 2019 to 2023 by 20.5 per cent. In 2023, MSFA produced 31.1 kg of carbon emissions for every \$1000 in revenue.

Indicator	2019 per revenue (AU\$1,000)	2023 per revenue (AU\$1,000)	Change per revenue (AU\$1,000)
GHG emission intensity (Full Scope) (kg CO ₂ -e)	38.2 kg CO ₂ -e	31.1 kg CO ₂ -e	20.5% more efficient

Table 3 MSFA greenhouse intensity measures revenue (AU\$1,000)

Table 4, which presents MSFA's greenhouse gas intensity measures on a Full Time Equivalent (FTE) basis, shows that MSFA's total (Scopes 1, 2 and 3) carbon emissions intensity decreased by 16.8 per cent between 2019 and 2023.

2023 MSFA produced 26,200 kg of carbon emissions for every FTE staff member, excluding those deployed internationally on project assignments. MSFA's direct office-based emissions (Scopes 1 and 2) showed a significant improvement of 57.8 per cent in efficiency.

Indicator	2019 per FTE	2023 per revenue (AU\$1,000)	Change per revenue (AU\$1,000)
GHG emission intensity (Full Scope) (kg CO ₂ -e)	38.2 kg CO ₂ -e	31.1 kg CO ₂ -e	20.5% more efficient
GHG emission intensity (Scopes 1 and 2 – direct emissions) (kg CO ₂ -e)	752.4 kg CO ₂ -e	400 kg CO ₂ -e	57.8% more efficient

Table 4: MSFA greenhouse intensity measures Full Time Equivalent (FTE)

Where are MSFA's emissions from?

In 2023, 98.4 per cent of MSFA's emissions were Scope 3, primarily from purchased goods and services in the supply chain. Fundraising (Advertising and Marketing Services) was the largest contributor, followed by flights and financed emissions related to our cash reserves. Scopes 1 and 2, including electricity and refrigerants, were 1.6 per cent of emissions.

For the first time, MSFA measured financed emissions (from cash reserves), which are approximately 22 per cent of MSFA's total emissions (see Figure 3). These are not included in the overall emissions but reported separately in financed emissions (investments).

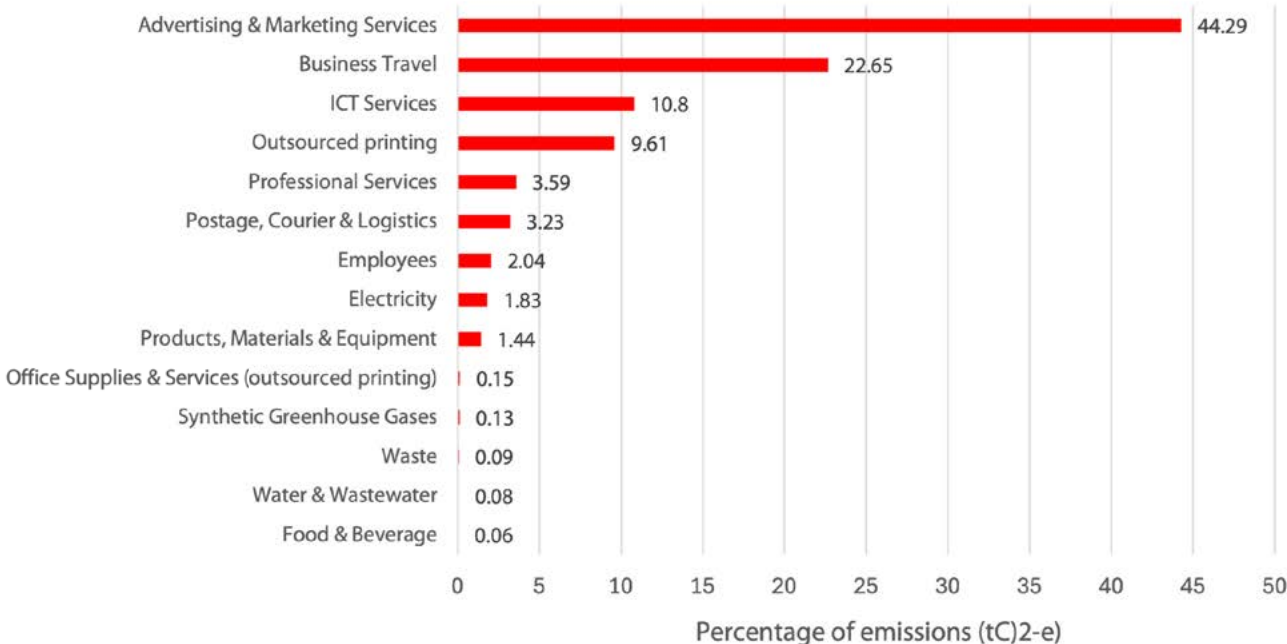


Figure 2: 2023 emissions categories by percentage, excluding investments

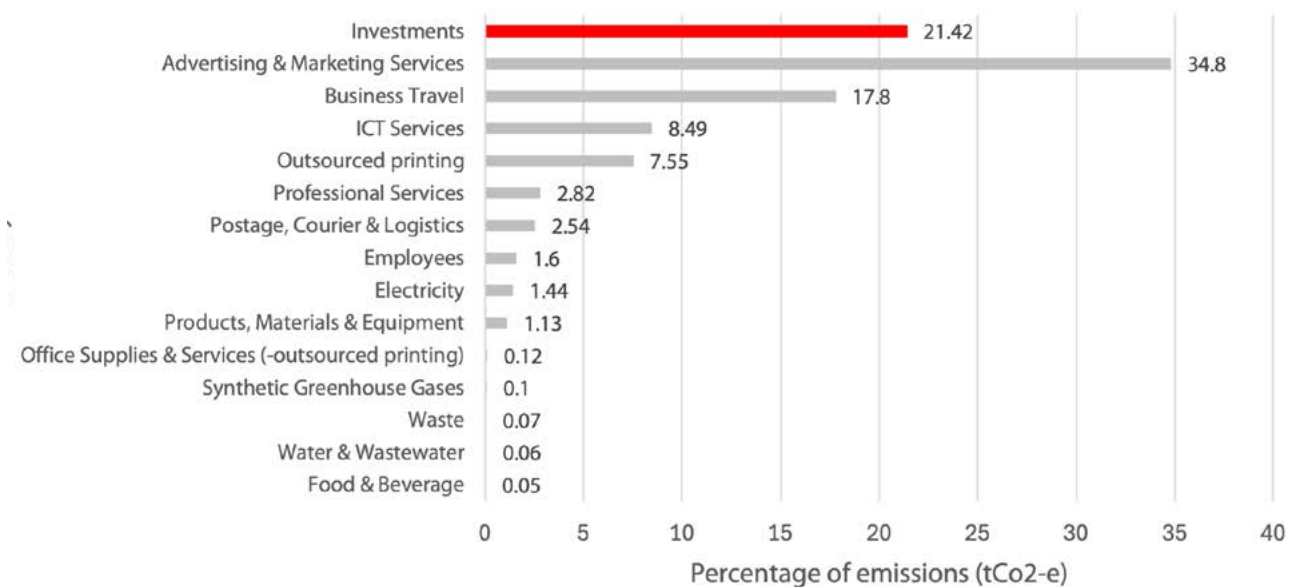


Figure 3: 2023 emissions categories by percentage, including investments

In 2023, fundraising, which includes Advertising and marketing services and Outsourced printing, was the most significant contributor to GHG emissions at 1,831.3 tCO₂-e (53.5 per cent of emissions). This was followed by Business Travel (flights), at 23.2 per cent of emissions.

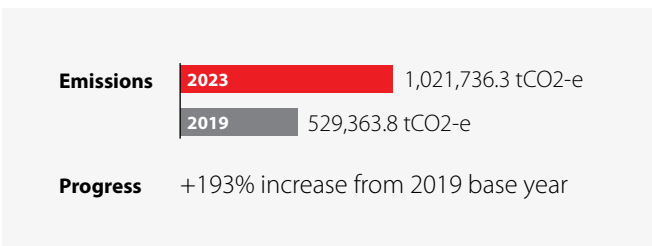
Target	MSFA 2019 base year emissions	MSFA 2022 emissions	MSFA 2023 emissions	2025 target -15%	2030 target -50%
Emissions	3,545.5 tCO ₂ -e (actual)	3,416.4 tCO ₂ -e (actual)	3,774.1 (tCO ₂ -e) +6.4% from 2019 (actual)	3013.68 tCO ₂ -e (target)	1,587 tCO ₂ -e (target)
Advertising & Marketing Services	1,574.6	1,831.3	1,659.9	44.0%	+5.4%
Business Travel	1,173.3	735.2	875.2	23.2%	-25.4%
Electricity	111.4	72.0	68.5	1.8%	-38.5%
Employees	94.4	76.1	76.5	2.0%	-19.0%
Food & Beverage	0.0	0.0	2.3	0.1%	n/a
ICT Equipment	7.7	14.6	0.0	0.0%	-100.0%
ICT Services	14.0	110.7	404.7	10.7%	2790.9%
Office Supplies & Services (outsourced printing)	4.2	4.7	5.7	0.2%	+5.7%
Outsourced printing	448.0	249.9	360.1	9.5%	-19.6%
Postage, Courier & Logistics	99.0	117.5	121.0	3.2%	+22.2%
Products, Materials & Equipment	0.0	0.0	54.1	1.4%	n/a
Professional Services	13.3	14.9	134.7	3.6%	+834.5%
Stationary Fuels	0.0	0.0	0.1	0.0%	n/a
Synthetic Greenhouse Gases	0.0	5.0	5.0	0.1%	n/a
Waste	4.5	2.2	3.4	0.1%	-23.4%
Water & Wastewater	1.0	2.4	3.0	0.1%	+196.6%
Total	3,545.4	3,236.5	3,774.1	100%	+6.2%

Table 5: Emissions by category

Financed emissions

In 2023 MSFA’s financed emissions (from investments, contributed approximately 1,021,736.3 tCO₂-equivalent representing 21.4 per cent of MSFA’s total emission. Reducing financed emissions is a significant way to reduce MSFA’s emissions.

Financed emissions refer to indirect emissions from cash and cash equivalents, including our banked reserves. This metric quantifies the indirect environmental impact of GHGs linked to MSFA’s investment activities. When an organisation uses a bank, this money does not sit passively in the bank but is invested to generate interest. If the bank invests this money sustainably, it can reduce MSFA’s emissions,



but it can increase them if it invests in fossil fuel-related projects. MSFA now has an organisational policy to take action to better understand how we can ensure our banking practices are not funding fossil fuel projects.



Figure 4: Diagram showing financed emissions

Description	Quantity	Full scope emissions (kg tCO ₂ -e)
2019 Cash and cash equivalents	\$11,263,060.00	529,363.8
2022 Cash and cash equivalents	\$17,325,121.00	814,280.7
2023 Cash and cash equivalents	\$21,739,070.00	1,021,736.3

Methodology

MSFA receives pro-bono support from Pangolin Associates to produce annual GHG assessments.

The measurement approach to determine MSFA emissions is *The GHG Protocol: A Corporate Accounting and Reporting Standard* (Revised Edition) and *Corporate Value Chain (Scope 3) Standard 2*, published by the World Resource Institute and World Business Council for Sustainable Development and with the International Standards Organisation (14064-1:2018 greenhouse gases).

A GHG assessment separates emissions into three scope levels. Scope 1 emissions are those a company has direct control over via ownership of activities; Scope 2 emissions are those generated from purchased electricity; and Scope 3 emissions are indirect emissions from activities or services purchased from other third-party companies (our supply chain). Primary data has been used for Scopes 1 and 2 (direct emissions including electricity) and, when available,

for Scope 3 (supply chain emissions). See Table 19 Activity data and measurement units. The spend-based method (the economic value of goods and services purchased multiplied by industry average emission factors) has been used to calculate most Scope 3 supply chain emissions.

GHG emissions figures are reported in tonnes of carbon dioxide equivalents (tCO2-e). This report includes GHG emissions from MSFA’s supply chain, Australian and New Zealand-based project staff and office staff flights, operations and other activities that MSFA directly supports.

In 2023, MSFA measured over 95 per cent of its Scope 1, 2 and 3 activities. Table 17, Assessment Assumptions in the Appendix, outlines methodology assumptions regarding MSFA’s organisational boundary, calculations and data collection.

This report has not undergone external verification or audit.

Limitations

Due to uncertainties and limitations in measuring or quantifying GHG emissions, all GHG emissions data in this report are estimated. Factors such as inconsistent data availability, lack of common definitions and standards, and reliance on assumptions may impact the accuracy of MSF’s GHG emissions data and ability to meet commitments. Differences in calculation methodologies may also result in data discrepancies between MSF and third parties. MSFA is committed to transparently showing data limitations and is progressively implementing controls supporting data quality and accuracy across MSF and supply chains.

MSFA is aware of the reputational damage and regulatory risk resulting from aspirational climate targets and poor-quality reporting that do not support science-based targets. In 2023, MSFA revised its organisational target of net zero by 2030 due to concerns about the quality of carbon offsets and their use, particularly before substantial emission reductions and the implementation of appropriate strategy, governance, data and risk structures. Several risks and limitations in our current data that may affect reporting accuracy are being addressed:

Limitation	Details
Potential underestimation of flight carbon emissions for non-travel agency-booked flights.	Office, Board and Association flights: The lack of centralised reporting for non-travel agency-booked flights may underestimate flight carbon emissions. This means some flights based on reimbursements or booked separately may have been omitted. This is likely to be most evident for the 2019 baseline.
Underestimation of project staff flights originating from Europe in 2019.	The MSF Operational Centres Paris and Geneva (OCP and OCG) may have booked 2019 project staff flights from Europe. MSFA will monitor booking policy changes in future audits to ensure that flights are not under or double-counted.
Inconsistency between carbon reporting and financial reports.	MSFA now uses MSFA-consolidated financial statements and its publicly available financial reports; however, some activities may be miscategorised or fall into several categories for the carbon audit. MSFA will continually review data collection to improve consistency.
Lack of information in the fundraising supply chain for low-carbon options.	The MSFA fundraising supply chain requires further analysis to better understand low-carbon options. To identify suppliers with credible carbon transition plans, MSFA is assessing fundraising suppliers costing >AU\$100,000 per year.

Table 6: Data Limitations



Image
View of hilly landscapes in Minova health zone, South Kivu province, eastern Democratic Republic of Congo.
© Hugh Cunningham

Operational boundary and emissions calculation

In 2023, MSFA’s operational boundary stayed largely the same but included financed emissions from MSFA’s cash reserves so we can assess how to invest in low-carbon options to reduce our carbon footprint.

The operational boundary for this assessment includes:

- All MSFA and MSF New Zealand-based activities should be consistent with MSF’s annual financial reporting to the ACNC.
- Business flights of MSFA project staff, office staff, Board and Association members.
- MSFA operational support for OCG-managed projects, specifically Kiribati.
- MSF Sydney Medical Unit (OCP) staff and program expenses supported by MSFA.
- MSF APAC (formerly SEEAP) Australia-related activities.
- Major expenses, predominately flights, from the OCG-managed Kiribati project, MSF Asia Pacific (APAC) and MSF Sydney Medical Unit (OCP) are reported separately.

The gross emissions total in this assessment has been calculated using the operational control approach outlined in the GHG Protocol Corporate Standard.

Percentage of total	Operational boundary (what MSFA is measuring)	2019 base year tCO2-e	2023	2025 target -15%	2030 target -50%
tCO2-e	Base year change tCO2-e	Base year change (%)	5.0	5.0	n/a
1.4%	Scope 2 emissions Purchased electricity.	82.7	51.4	-33.1	-37.8%
98.5%	Scope 3 emissions All indirect upstream and downstream emissions from value chain.	3,462.8	3,717.6	-100.9	-2.9%
Total	Scope 1, 2 and 3 (full Scope)*	3,545.5	3,774.1	228.6	6.4%

Table 7 MSFA operational boundary and summary of emission sources

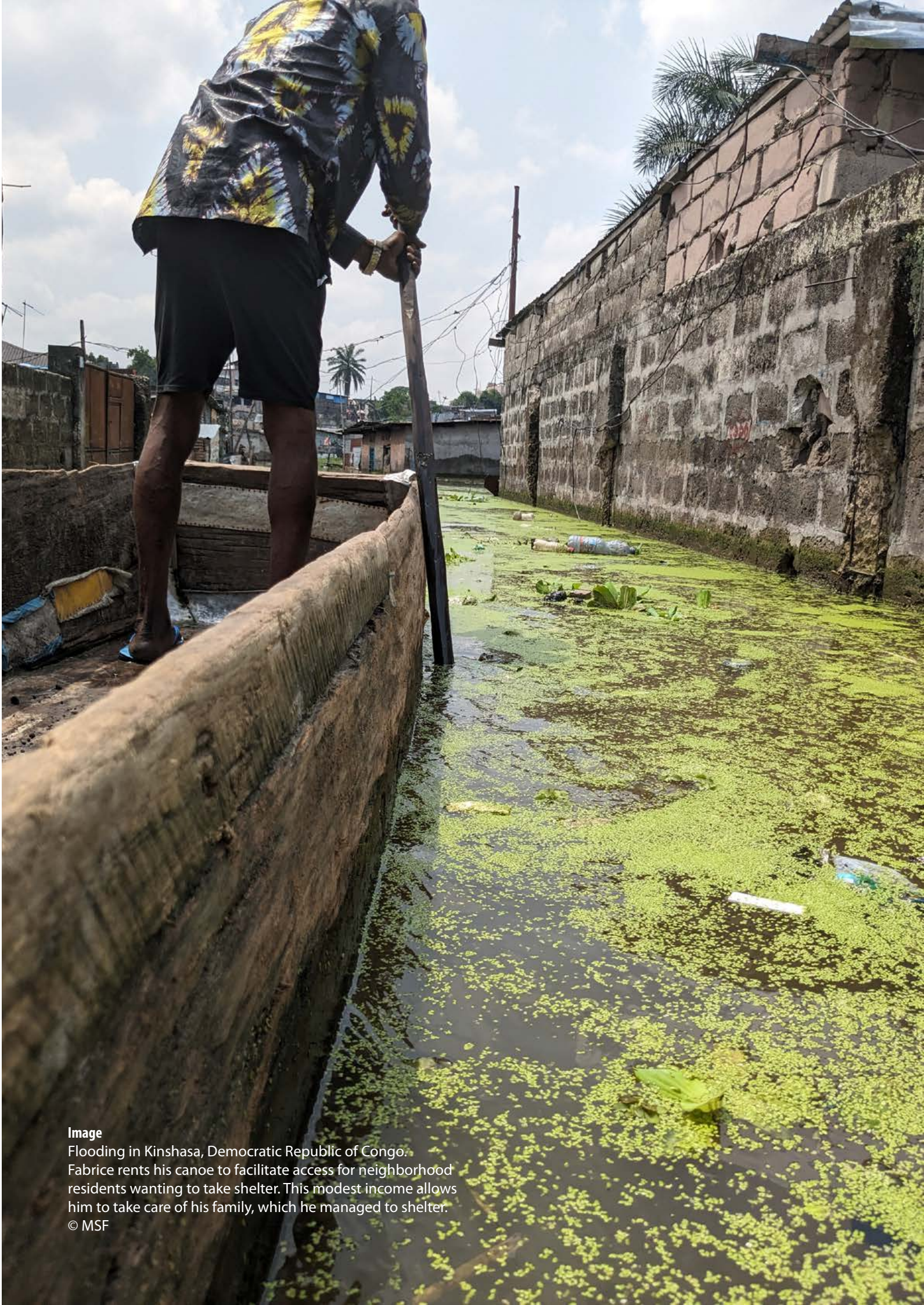
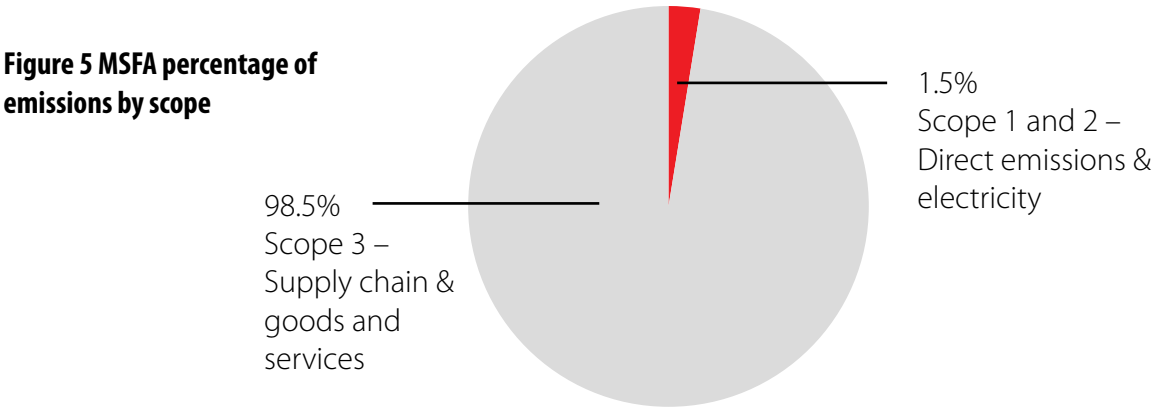
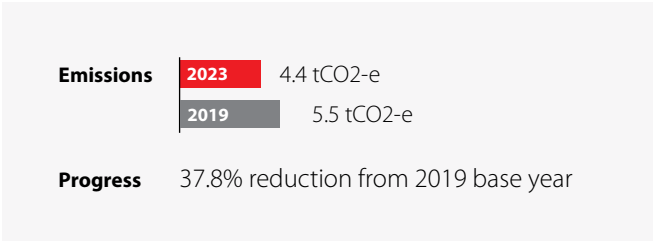


Image
Flooding in Kinshasa, Democratic Republic of Congo. Fabrice rents his canoe to facilitate access for neighborhood residents wanting to take shelter. This modest income allows him to take care of his family, which he managed to shelter.
© MSF

Carbon emissions (Scopes 1 & 2) and office-based emissions (Scope 3)

Scope 1 emissions are from MSFA’s direct fuel use or refrigerant leakage. Scope 2 emissions refer to purchased electricity. These have fallen by approximately 37.8 per cent.

In 2023, the total overall carbon footprint from water, waste, and refrigerant was 4.4 tCO2e, a 20 per cent decrease from the 2019 baseline of 5.5 tCO2e.



Electricity

MSFA reduced its electricity carbon emissions by 35.5 per cent in 2022 from 2019. In 2023, MSFA’s total electricity carbon footprint was 72 tCO2-e generated from 92 kWh, compared to 111.4 tCO2-e generated from 102,049 kWh of electricity usage in 2019. This figure includes MSF-controlled office electricity and third-party-controlled base building electricity. GreenPower (100% renewable) supplies MSF’s base building electricity¹⁹. In mid-2023, MSFA transferred office electricity to a GreenPower provider.

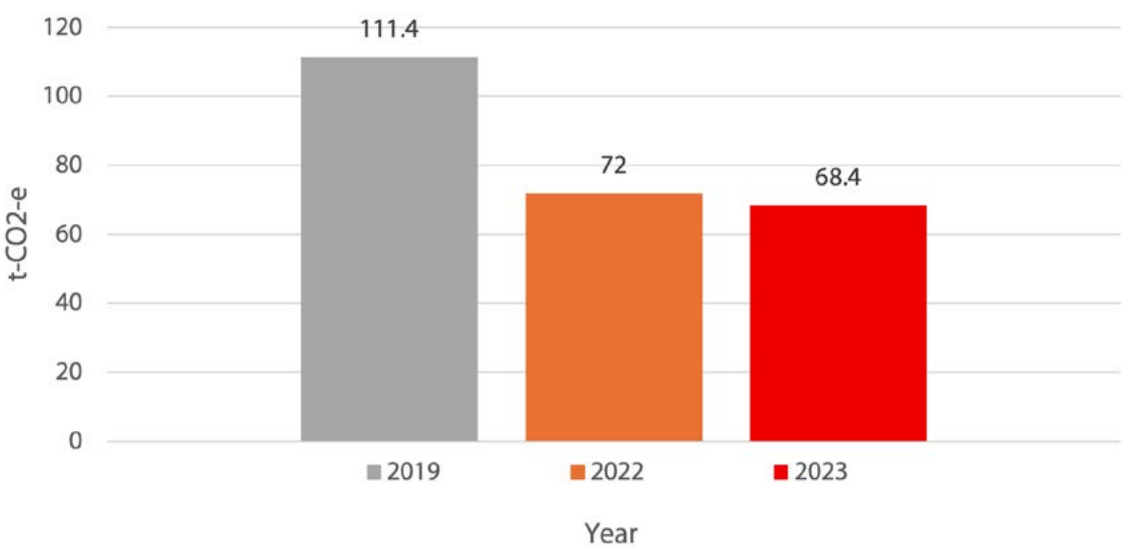
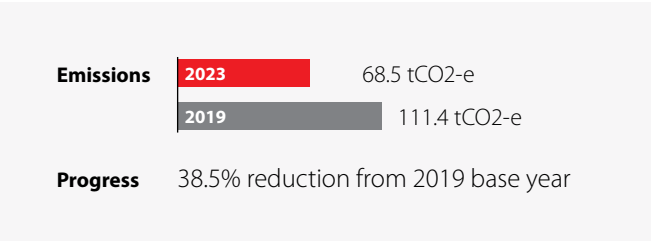
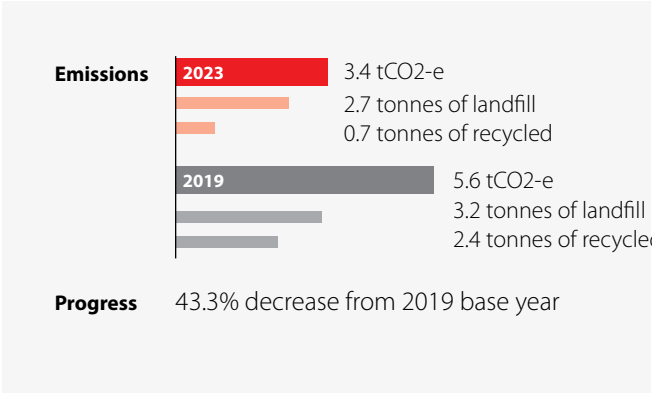


Figure 6: MSFA electricity emissions 2019, 2022, 2023

Waste

In 2023, MSFA generated 3.4 tCO2-e from waste, a 43.3 per cent decrease from 2019. Landfill waste was 2.7 tonnes, down from 3.2 tonnes in 2019 but a 56.1 per cent increase from 2022. Recycling dropped to 0.7 tonnes in 2023, compared to 2.4 tonnes in 2019 and 1.6 tonnes in 2022. The decline in recycling has increased landfill use. This is likely due to the changing of recycling suppliers and needs to be addressed by 2025.



	2019 base year	2022 emissions	2023 emissions	2022-2023 percentage change	base year percentage change
Landfill	3.2 tonnes	1.7 tonnes	2.7 tonnes	+56.1%	-7.9%
Recycling	2.4 tonnes	1.6 tonnes	0.7 tonnes	-53.9%	-0.3%

Table 8: Volume of office waste

Water

Water usage remained consistent between 2019 and 2023. However, a significant increase in emissions recorded by Pangolin warrants further investigation, as the cause is unclear and may be linked to changes in reporting criteria.

Category	2019 base year	2023	Status
Emissions	1 tCO2-e4>	3 tCO2-e	+196.6%
Volume	1,542.0 kilolitres	1,241.0 kilolitres	+2.9%

Carbon Emissions Scope 3 (MSFA Supply Chain)

In 2023 the vast proportion of MSFA's emissions (98.5 per cent) were generated from services procured via third-party suppliers (Scope 3), specifically (in order of impact): Fundraising Suppliers, Flights, Paper and Printing.

In 2023, MSFA updated its procurement policy to include sustainability criteria and targets that require MSFA to assess suppliers' environmental practices to comply with the MSF Global Procurement Policy and Sustainable Procurement Guidelines.

Fundraising (advertising and marketing services)

In 2023, emissions from the Fundraising (Advertising and Marketing Services category), including face-to-face fundraising, tele-fundraising, digital and social media communications platforms and outsourced printing (Office Supplies and Services category) were 2020 tCO2-e, 0.13 percent less than 2019. This is 53.6 per cent of MSFA's total GHG emissions.

A small group of MSFA suppliers accounted for most fundraising-related emissions, specifically those providing face-to-face fundraising, telemarketing, and online advertising services. A review of the fundraising supply chain revealed that publicly available sustainability information, such as carbon reporting, was limited for face-to-face fundraising suppliers. In contrast, larger technology companies and publicly listed Australian companies demonstrated higher carbon and ESG disclosure levels.

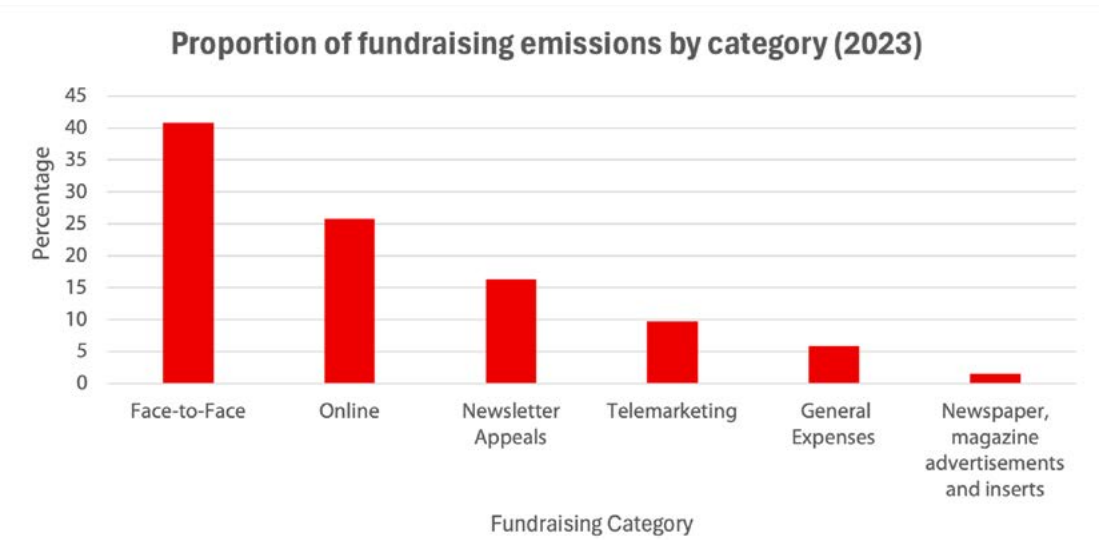
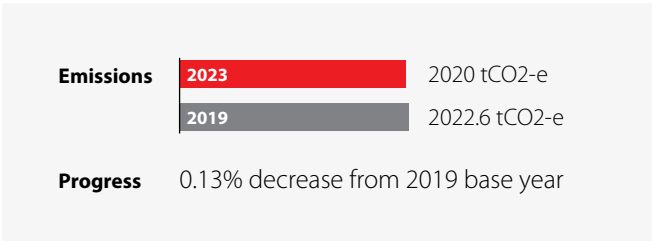


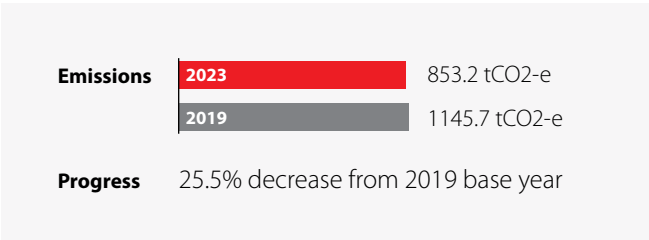
Figure 7: Proportion of fundraising emissions by category (2023)

Business Travel

Business travel includes flights, hotels, trains and taxi services. Flights are responsible for 97.4 per cent of business travel emissions and 22.6 per cent of MSFA's total emissions. Hotels, trains and taxi services account for just one per cent of MSFA's total emissions.

Flights

In 2023, MSFA emitted 853.2 tCO2-e from 3,710,692 passenger kilometres flown, a 25.5 per cent reduction in emissions compared to 2019, when 1,145.7 tCO2-e was emitted from 6,970,972 kilometres. Table 9 MSFA flights year-on-year (km and tCO2-e) show an overall decrease in flight emissions from the 2019 base year.



Year	Total km flown	Emissions (tCO2-e)	Percentage change from base year tCO2-e
2023	3,710,692	853.2	-25.53%
2022	4,349,358	718.6	-37.28%
2021	3,875,919	819.9	-28.44%
2020	2,792,284	533.7	-53.42%
2019	6,970,972	1,145.7	0.00%

Table 9: MSFA flights year-on-year (km and tCO2-e)

Despite the overall reduction in kilometres flown, emissions increased by 18.7 per cent year-on-year from 2022 to 2023, while flight distances decreased by 17.2 per cent. Notably, the emissions intensity of long-haul flights increased by 34.7 per cent in 2023, potentially due to increased use of business or premium economy seating and less fuel-efficient aircraft or route changes (see Table 10). These factors highlight the need for MSFA to implement environmental travel policies to ensure we continue to reduce our flight emissions.

Flight category	2022 emissions intensity (kg CO ₂ -e/km)	2023 emissions intensity (kg CO ₂ -e/km)	Percentage change
Long flights >3,700km	0.176	0.237	+34.7%
Short flights >400km, ≤3,700km	0.205	0.208	+1.5%
Very short flights ≤400km	0.598	0.303	-49.3%

Table 10: Emissions intensity by flight category 2023



Figure 8: Kilometres flown by flight distance category

Project versus non-project staff flights

Project staff flights (those for Australia- and New Zealand-based staff travelling to deployment locations or operational centre headquarters) accounted for approximately 47 per cent of flight emissions, and non-project staff flights (including for MSFA office staff, Association, Board members and Medical Unit) accounted for approximately 53 per cent of flight emissions.

Non-project staff flights

In 2023, MSFA non-project staff flights generated 290.1 tCO2-e compared to approximately 456.7 tCO2-e in 2019. Most emissions were from international flights.

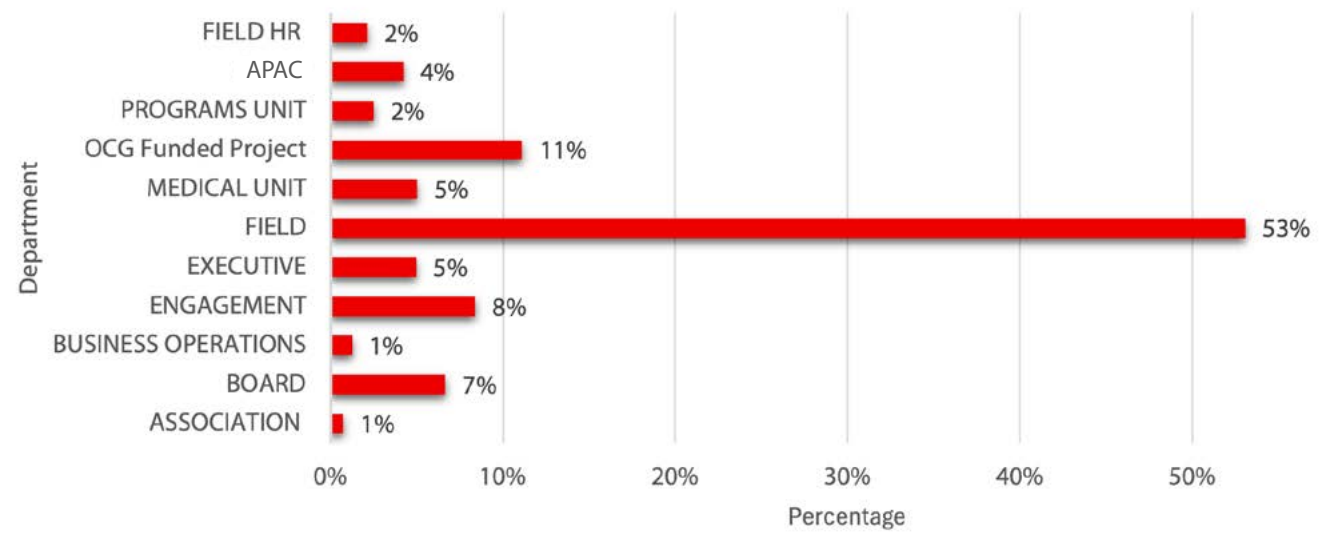


Figure 9: Breakdown of carbon emissions by project and non-project flights 2023

Hotel accomodation

In 2023, MSFA non-project staff flights generated 290.1 tCO2-e compared to approximately 456.7 tCO2-e in 2019. Most emissions were from international flights.

Category	2019 base year	2023	Status
Emissions	26.1 tCO2-e	20.2 tCO2-e	-22.7%
Hotel nights	759 nights	454 nights	-36.9%

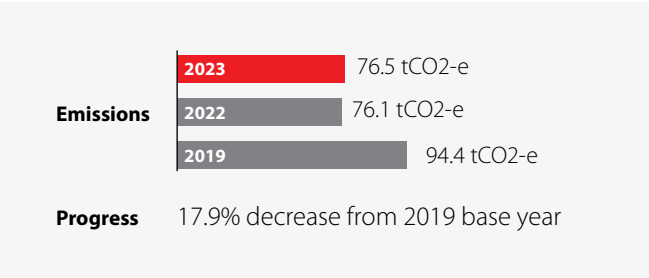
Table 11: Hotel accomodation emissions

Employees

Staff commuting and working from home

In 2023, MSFA staff generated 76.5. tCO2-e from working from home and commuting 486,832 km to the office, representing a 17.9 per cent decrease compared to 2019.

No staff routinely worked from home in 2019, so there is no base year data for this category. Staff can further reduce their working-from-home emissions by switching to GreenPower or other forms of renewable energy.



Year	Total km travelled	Emissions
2019	548,364 km	82 tCO2-e
2020	115,255 km	7 tCO2-e
2021	79,865 km	8 tCO2-e
2022	486,832 km	37 tCO2-e
2023	514,286 km	38 tCO2-e

Table 12: MSFA staff work commute year-on-year emissions (tCO2-e), and km travelled

Train travel accounted for 349,523 km (64.6 per cent) of the total distance travelled by employees in 2023, and it contributed to 40.5 per cent of the total emissions from commuter travel. On average, each employee emitted 1.2 kg of CO2-e per workday travelling to and from work.

In 2023, car travel emissions decreased by 14 per cent from 2022. However, MSFA staff car emissions have increased by 109.5 per cent since 2019. Although car travel accounts for only 0.5 per cent of MSFA emissions, it contributes to local air pollution. In 2024, MSFA introduced policies to incentivise electric car leases, and with an office move near a major transport hub in 2025, a further reduction in car-related emissions is expected.

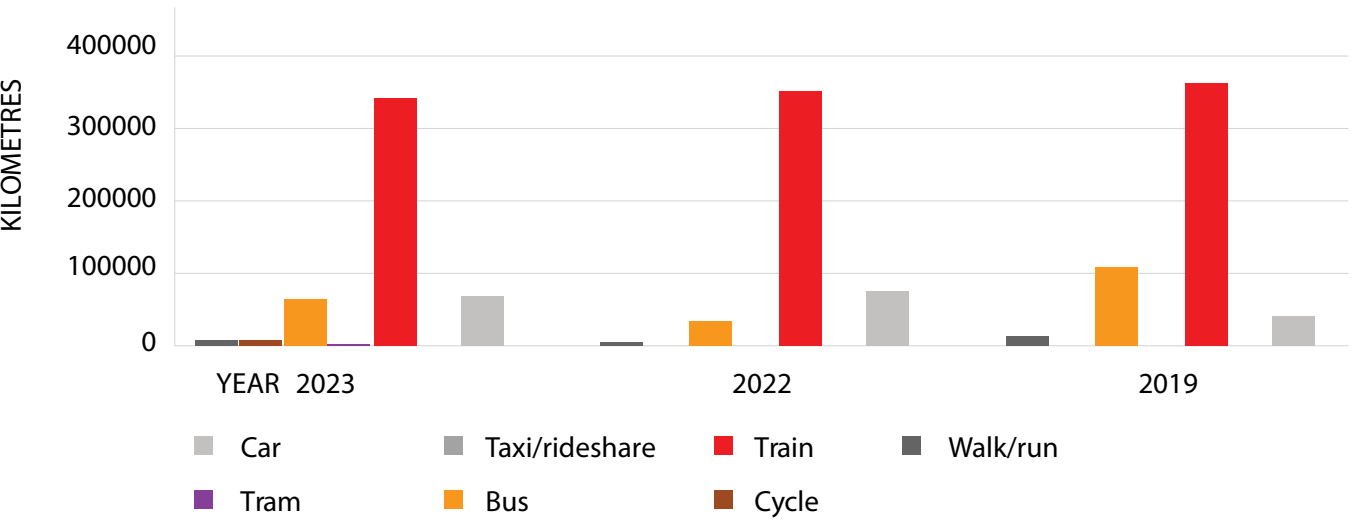


Figure 10: Year-on-year km travelled

Information Communication and Technology (ICT) services

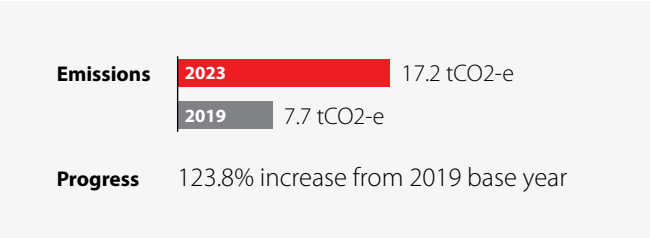
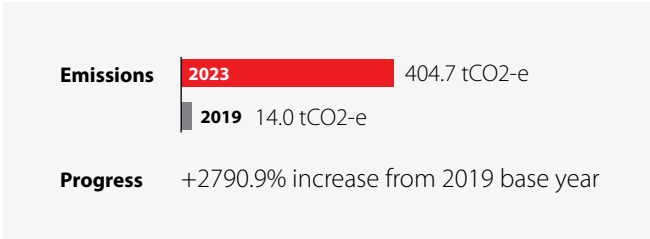
In 2023, the total carbon footprint from ICT services (including computer and technical services, software, data services, and telecommunications) was 404.7 tCO₂-e, contributing to 10.72 per cent of total 2023 emissions. Much of this is attributable to MSFA's investment in technology transformation, which should deliver sustainability and financial benefits in the coming years. The 2019 base year is underestimated and only measured telecommunication services.

ICT services activities	Total emissions 2019 (t tCO ₂ -e)	Total emissions 2022 (tCO ₂ -e)	Gross emissions 2023 (tCO ₂ -e)	Percentage contribution to total
Computer and technical services	0.0	0.0	170.8	4.5%
Software	0.0	94.9	131.3	3.5%
Data services	0.0	0.0	72.1	1.9%
Telecommunications	14.0	15.8	30.6	0.8%

Table 13: ICT services emissions

ICT equipment

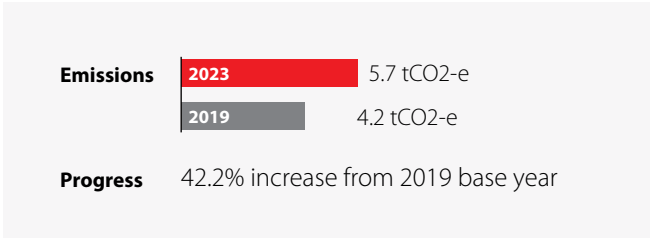
In 2023, the estimated carbon footprint from MSFA 's ICT equipment was 17.2 tCO₂-e, an increase of 123.8 per cent compared to the 2019 baseline of 7.7 tCO₂-e. With ongoing procurement of ICT equipment, procurement processes should ensure that all electrical equipment has a high energy star rating.



Office supplies and services

Emissions from office supplies and services (cleaning, stationery, furniture, and office paper) were 5.7 tCO₂-e in 2023, a 42.2 per cent increase from the 2019 baseline of 4.2 tCO₂-e. Office cleaning services contributed 4.7 tCO₂-e in 2023 and 2022, a 41.7 per cent rise from 2019, driven by increased costs.

Emissions from office paper were 0.1 tCO₂-e in 2023 (132.5 kg of sustainably certified paper), a 92.5 per cent reduction from the 2019 baseline of 0.9 tCO₂-e.



Postage, couriers and logistics

Australia Post

In 2023, MSFA's Australia Post emissions from all types of postage totalled 98.8 tCO₂-e, an increase of 6.6 per cent from the 2019 baseline of 89.8 tCO₂-e. Between 2019 and 2023, the number of items posted remained steady, with an increase of 5.9 per cent. Most of MSF's postage is domestic letters to supporters. In 2023, the emissions intensity per letter was approximately 74 grams of carbon for postage: see Table 14 Emissions Intensity (Grams of CO₂-e per domestic letter Item).

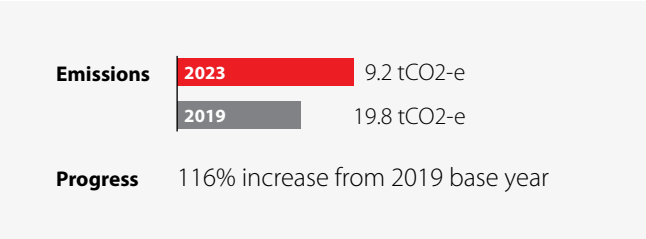
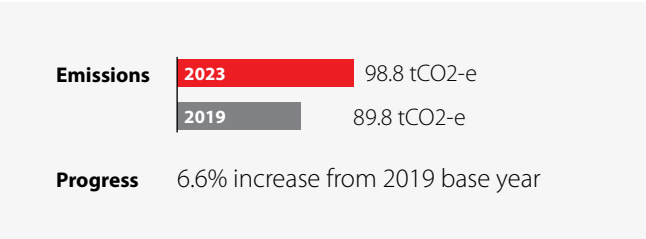
Year	Domestic letters posted	Emissions (tCO ₂ -e)	Emissions intensity (tCO ₂ -e per item)
2023	1,336,778	98.9	74 g
2022	1,285,724	99.7	78 g
2019	1,258,255	89.0	71 g

Table 14 Emissions intensity (Grams of CO₂-e per domestic letter Item)

Australia Post has committed to the Science Based Targets initiative to reduce absolute scope 1, 2 and 3 GHG emissions by 15 per cent by FY2025 from a FY2019 base year, meaning that MSFA should start to see positive emissions reductions.

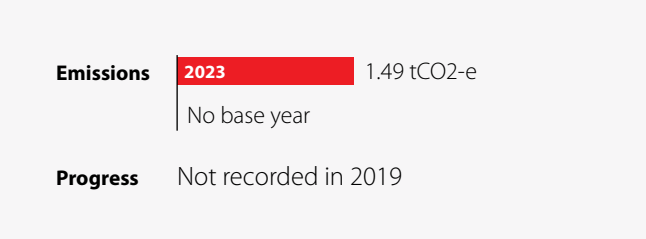
Couriers

Emissions from couriers increased by 12 per cent between 2022 and 2023. The larger increase of 116 per cent from 2019 to 2023 should be interpreted cautiously, as reporting in 2019 was limited compared to the comprehensive data available in 2023.



Warehousing

For the first time, emissions from storage and warehouse facilities are leased by MSFA; hence, there is no base year.



Professional Services

Professional services, which include consulting, insurance, legal, accounting and banking services, were responsible for 134.7 tCO2-e in 2023, an increase of 111.2 tCO2-e from the 13.3 tCO2-e emitted in 2019. This significant increase is explained by the inclusion of insurance, legal, accounting, education, and banking services, as

well as an increase in consultancy services and underreporting of legal services that may have previously been classified as advertising and marketing services. MSFA legal services have Climate Active certification, delivering a net saving of 78,602.4 tCO2-e.

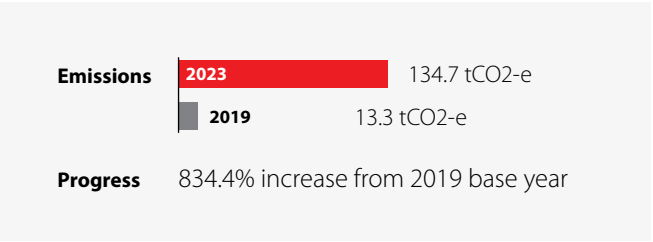


Image
In recent years extreme flooding has engulfed up to two-thirds of South Sudan. In Old Fangak, only mud dykes protect the town's thousands of inhabitants from submersion. © Simon Rolin/MSF



CLIMATE TRANSITION PLAN FOR 2025

Strategic ambition

MSFA’s Climate Transition Plan (CTAP) aims to align with the 1.5°C target of the Paris Agreement and supports MSF’s global goal to reduce emissions by 50 per cent by 2030 (2019 baseline), with an interim target of a 15 per cent reduction by 2025.

CTAP prioritises absolute GHG reductions, excluding reliance on carbon credits for near-term goals, and focuses on direct operational and supply-chain emissions reductions.

CTAP consolidates all climate-related actions, including MSFA’s climate targets, objectives, indicators and actions from the 2021–2025 Strategic Plan and the 2025 departmental annual plans, into one framework to enable effective resource allocation, progress tracking, and improved reporting.

CTAP is foundational to MSFA’s next five-year Strategic Plan and will contribute to the movement-wide 2026–2031 Strategic Plan, a primary focus of 2025. Success requires credible, science-based climate transition strategies for all MSF institutional members.

Metrics and targets	2025 short-term target	2030 mid-term target
Absolute emission target	Reduce total carbon emissions by 15% compared to the 2019 baseline.	Achieve a 50% reduction in total carbon emissions compared to the 2019 baseline.
	Maintain flight carbon emissions 30% reduction compared to the 2019 baseline.	Reduce flight carbon emissions by 30% reduction compared to the 2019 baseline.
	By Q4 2025, 90% of MSFA engagement paper is certified (e.g. FSC).	MSFA has significantly reduced paper usage and uses 100% certified paper.
	By Q2 2025, the strategy will be implemented to reduce emissions from reserves and cash assets.	Proposed: Financed emissions are reduced by 80% from 2019.
	Measure procurement emissions by individual large suppliers where possible.	MSFA suppliers with 2030 science-based targets have emissions reductions that are transferred into a decrease in MSFA Scope 3 emissions.
Emissions intensity target	Measure emissions intensity (AU\$) by category and supplier where possible.	Reduce emissions intensity per AU\$ spent by 50%.

Table 15: GHG emissions targets (absolute & intensity)

Climate transition elements	MSFA inclusion	2025 priority
Governance		
Board-level oversight	Included. Accountability was established for plan development and implementation.	Climate Governance is managed through the board ESG committee
Management roles, responsibility and accountability	Partial. Regular reporting of climate progress to the Board. No executive incentives are linked to climate-related performance indicators.	MSFA Environmental Social Committee reviews the Climate Emergency Report, and the Board approves the report.
Skills and competencies	Partial. Efforts to enhance climate-related knowledge within governance structures and specific work streams	Ongoing need for climate governance capacity building.
Implementation strategy		
The link between climate-related risks, opportunities & strategy	Partial. Climate risks and opportunities are integrated into strategic planning.	Ongoing development linking climate risks, opportunities and strategy
Scenario analysis		
Details of scenario analysis	Limited. Scenario analysis not used to assess future climate impacts.	Some scenario analysis on emissions reduction trajectories but none on the impacts of climate change on MSFA operations.
Financial planning		
Financial planning for a 1.5°C target (2030 target)	No. Financial alignment with transition goals is still in progress.	Potential to address in 2026–2031 MSFA strategic plan
Supply chain engagement & low-carbon initiatives		
Products or services	Included. Actions initiated to decarbonise MSFA's supply chain and implement emissions reductions.	Flight emissions stay below 30% of 2019 levels by implementing Environmental Travel Guidance. 90% of paper for fundraising and engagement is certified sustainable (e.g. FSC-certified).
Low-carbon initiatives – direct operations	Included: Emissions reduction measures (e.g. GreenPower, waste reduction).	On track – ensure new office move includes direct emission reduction measures.
Supply chain engagement	Included. A significant focus in the annual plan is on engaging suppliers, as 98% of emissions are in the supply chain.	Develop a strategy to engage suppliers in creating credible climate transition plans. 85% of contracts over AU\$100,000 include ESG criteria, and 100% of critical suppliers sign Supplier Code of Conduct.
Policy engagement		
Policy alignment with climate strategy	Included. Advocates for climate-positive policies and opposes climate-negative ones. Health impacts of climate change advocacy.	MSFA drives strategic, impactful climate-health action through rigorous research and targeted advocacy.
Risks & opportunities		
Process to identify climate risks & opportunities	Limited. Processes to assess risks and opportunities are under development.	Not included
Climate-related risks	Partial. Risks and financial impacts at the organisational level in development.	Reduce financed emissions, manage climate risks, and take action so MSFA banking avoids funding fossil fuel infrastructure.
Climate-related organisational impacts	No. Assessment of climate impacts on operations and engagement is needed.	Not included
Targets		
Emissions targets: absolute & intensity	Included. Targets established for operational and supply chain emissions.	Included Table 16 GHG Emissions Targets (absolute & intensity)
Other climate-related targets	Included. Broader climate-related targets integrated into strategic plans.	Track the climate performance of critical suppliers and disclose MSFA carbon emissions using high-quality data.
Net-zero targets	Partial. Long-term targets are defined, but further integration is required.	Integration into MSFA planning 2026–2031
Scope 1, 2 & 3 accounting with verification		
Comprehensive and third-party verified emissions accounting	Included. Emissions accounting practices comprehensive, independent auditor but not third-party verified.	Independent auditor but not verified by a third party

Table 16: MSFA 2025 climate transition plan overview

Business model and value chain

The CTAP targets emissions reductions across MSFA's operations (Scope 1 and 2) and value chain (Scope 3), including procurement, business flights, engagement activities, daily operations and financed emissions from cash savings. In 2025, MSFA will focus on decarbonising its supply chain, which accounts for 98 per cent of emissions, through improved sustainable procurement practices and engagement with suppliers. MSFA is also working to align its financial reserves with ethical investment principles to reduce financed emissions.

MSFA is standardising and implementing sustainable travel policies to manage the significant emissions from business flights. Strengthened climate governance supports these actions with a commitment to continuous improvement, Board-level oversight, and integrating climate considerations into decision-making and operations.

Key assumptions and external factors

MSFA's CTAP relies on the following key assumptions:

- **Policy and supply chain decarbonisation:** Legislation and large suppliers meeting science-based targets by 2025 will drive supply-chain emissions reductions.
- **Internal buy-in and ongoing quality improvement:** Organisational commitment will support emissions reduction goals without compromising humanitarian operations.
- **Global capacity building:** MSF's global initiatives will provide tools and resources to strengthen carbon mitigation efforts.
- **Operational resilience:** Humanitarian activities can adapt to supply chain and operational changes required for decarbonisation.

MSFA business operations, supply chain and policies

MSFA's strategy addresses climate-related risks and opportunities by taking steps to integrate sustainability. This includes embedding climate-related ESG criteria into tenders, engaging suppliers to improve climate alignment, and maintaining flight emissions at around 30 per cent below 2019 levels. MSFA is also working to strengthen carbon disclosures and conduct research and advocacy on climate-health impacts. While progress is in the early stages, these actions form the basis of MSFA's ongoing climate transition planning.

MSFA climate governance

Since 2023, MSFA has established governance mechanisms to support its climate commitments, including board-level oversight by the Environmental and Social Governance (ESG) Committee. In 2024, the ESG Committee formalised its role by approving the carbon assessment and is developing a work program to oversee the implementation of MSFA's updated Carbon Transition Plan. Climate transition planning is now a formal part of the annual planning process, with leadership aligning team targets to the CTAP, supporting MSF's global carbon commitment and the 2021–2025 Strategic Plan. Accountable managers oversee progress, while the Climate Emergency Working Group, with cross-departmental staff, supports climate initiatives.



Image

All over the province of Camarines Sur in the Philippines, Tropical Storm Trami brought intense rains, triggering flash floods. In Salvacion, the building housing the *barangay* hall, the health centre and the community daycare centre was submerged.
© Regina Layug Rosero/MSF

MSF movement climate governance

Internationally, after three years of the Climate Smart TIC project, MSF is transitioning its climate initiatives into standard operations, focusing on monitoring/reporting, sustainable procurement, and travel management. The Full Executive Committee of MSF (Full ExCom) has identified climate as one of the six common organisational priorities for the 2026–2031 strategic planning cycle.

However, despite significant progress in a range of climate initiatives across the organisation, many of which have been spearheaded by Climate Smart, climate transition faces substantial challenges due to MSF's increasing emissions, fragmented governance structures, and insufficient resources, which may hinder progress towards achieving the 50 per cent

emissions reduction target by 2030. As new climate disclosure legislation under the Australian Sustainability Reporting Standards (ASRS) takes effect, aligning with the International Sustainability Standards Board (ISSB) framework, MSFA recognises these standards as the emerging global norm for climate reporting. In response, MSFA is exploring options for further support from initiatives like the Climate Disclosure Project (CDP) and the Climate Governance Initiative (CGI) to strengthen its reporting capabilities and governance processes. Although ACNC-registered non-profits are currently excluded from mandatory disclosures, MSFA anticipates increased stakeholder expectations for transparent climate reporting and transition planning.

MSF responding to the health impacts of climate change

In 2024, MSFA contributed to several key projects on the health impacts of climate change.



MSF project in the Pacific: Kiribati

In Kiribati, a Pacific island nation where severe health issues among communities are being exacerbated by climate change, MSF is using a community-integrated, planetary health model of care with the aim to address non-communicable diseases and the double burden of malnutrition to strengthen local health systems. Responding to the unique challenges posed by the remote and dispersed nature of the country, MSF’s work in Kiribati focuses on maternal and child health and healthcare waste management.

MSF is partnering with the Kiribati Ministry of Health and Medical Services (MHMS) to support their ability to deliver care and as an opportunity for both MSF and MHMS to learn and improve planetary health policies and guidelines through practising a community-based model of care. This model of care also focuses on patients and communities as partners to achieve shared health objectives.

Within this model of care, MSF is using ‘CRADLE’ (Community blood pressure monitoring in Rural Africa and Asia: Detection of underlying pre-eclampsia and shock) Vital Signs Alert, a novel device measuring blood pressure and pulse that



is accurate in pregnancy and designed for low-resource settings. “CRADLE’s traffic light early warning system alerts healthcare workers to the need for escalation of care for women with hypertension, haemorrhage or sepsis and can identify pregnant and postpartum women who require urgent treatment or referral,” says Kiera Sargeant, medical coordinator for the Kiribati project.

The Lancet Countdown on Health and Climate Change

In 2024, MSF issued a policy brief for *The Lancet Countdown on Health and Climate Change*, stressing the pressing need to tackle the health effects of climate change. The brief underscores the escalating difficulties humanitarian organisations confront due to climate change’s compounded impacts, like extreme weather events and climate-sensitive diseases. MSF also highlights its initiatives, such as renewable energy development and innovative adaptation strategies in response to climate challenges.



Research and policy development

In 2024, MSFA partnered with the Global Research and Consulting Group at Wharton Business School, University of Pennsylvania (GRC Wharton), which works with non-profits worldwide on pro bono consulting and research. Through this partnership, MSFA received support on climate transition planning and policy development. As a result, MSFA strengthened its policy and planning capacity for the broader MSF movement and gained a deeper understanding of evolving climate governance.

Image (left page)

In Abaiang, Kiribati, an MSF pharmacist speaks with local health staff to improve medical storage and waste management practices. The image to the right shows a medical waste pit outside the health clinic, which is situated metres from water sources.

© Victor Caringal / MSF

Image (top)

Fighting dengue fever with the release of Wolbachia-carrying mosquitoes in the community of Canaan, Honduras. Today, more than half of the world’s population is at risk, and another billion people are expected to be exposed to dengue in the coming decades due to climate change.



COP29, UN Climate Change Conference

At COP29, the UN Climate Change Conference, MSF contributed by promoting the health impacts of climate change. MSF highlighted field examples from Nigeria, Madagascar and South Sudan, focusing on solar energy projects, conservation efforts and early-warning systems. MSF also engaged with Brazilian delegates to prepare for the 30th Conference of the Parties (COP30) in Belém.

During COP29, MSF provided input on adaptation measures in the final statement of the 61st Subsidiary Bodies (SB61) session through the Research and Independent Non-Governmental Organizations (RINGO) network. They also established connections with the World Health Organization (WHO), GAVI (the Vaccine Alliance) and the Brazilian Ministry of Health for future climate and health collaboration.

Image (top right)

Since 2022, MSF has been working in Bauchi state, Nigeria, supporting the Kaffin Madaki Pediatric Hospital by treating children with malnutrition and diseases like malaria. Unreliable electricity has been a major obstacle to providing care. © Miguel Godonou/MSF

Appendix A

Activity	Assumption	Source
Expenses	Pangolin Associates used the input/output method to calculate expenditure-based activities. The actual emissions from third-party services and equipment usage may be overestimated. As a top-down approach, these emission factors are inherently less accurate than a process-based coefficient; however, they provide a conservative and more accessible methodology. “Fundraising – Newsletter/Appeals” expenses were assigned as: 90% assigned to “Printing and Stationery” activity 10% assigned to “Consulting Services” activity.	Pangolin Associates
Flights	Flights are reported by distance category: very short (<400km), short (400-3,700km), and long (>3,700km). An 8% uplift factor is incorporated into the emission factors to consider non-direct routes (i.e. not along the straight-line great circle distances between destinations) and delays/circling.	Department for Environment, Food and Rural Affairs (DEFRA) – Air Travel – 2023.
Waste	Where tonne data was unavailable, waste was estimated using bin size, annual collections and average fullness. The resulting volume was converted to tonnes using volume-to-weight factors (Table 34, National Greenhouse Accounts Factors, 2019).	Pangolin Associates
Synthetic GHG's	Global warming values from the Intergovernmental Panel on Climate Change's (IPCC) Assessment Report 6 (AR6) are used to calculate emissions associated with refrigeration and HVAC use.	IPCC AR6, Supplementary Materials Chapter 7, Table 7. SM.7
	Assumed leakage rates are based on unit classes (function and size), with corresponding average refrigerant leakage recorded by DCCEEW in the yearly <i>National Greenhouse Accounts</i> and in <i>Cold Hard Facts 2022—Key developments and emerging trends in Australia's refrigeration and air conditioning industry</i>.	Department of Climate Change, Energy, the Environment and Water (DCCEEW)
Employee commuting	A staff survey identified typical commuting and WFH habits. Staff detailed their weekly WFH days, commuting modes, and distances. An adjustment factor accounted for reduced travel during mandated WFH periods. Survey details are: - Number of FTE = 144 - Response rate (%) = 52 - Average emissions intensity = 0.07 kgCO2-e/km (total emissions/total km).	MSFA Employee commuting and working from home survey
Working from home (WFH)	The following assumptions have been made to calculate WFH emissions: - A typical working day consists of 7.6 hours - A typical year consists of 230 working days, accounting for mandated public holidays, and an additional 10 leave days.	Pangolin Associates

Activity	Assumption	Source
Finance	Under the GHG Protocol, Scope 3, Category 15 (investments) reporting is optional, with no mandated methodology, making financed emissions for cash equivalents highly uncertain. Pangolin's figures are drawn from the 2023 Westpac Sustainability Report. As the EU, NZ and Australia mandate broader climate disclosures – and from 1 Jan 2025, Australian legislation will require banks, insurers, and asset managers to provide additional financed emissions data – accuracy should improve.	Pangolin Associate; Westpac; Sustainability; Report 2023; Australian Accounting Standards Board (AASB). Westpac Financed Emissions Methodology.

Table 17: Assessment Assumptions

Item	Details
Greenhouse gases	All GHG emissions figures are reported in tonnes of carbon dioxide equivalents (tCO2-e). Direct GHG emissions and indirect GHG emissions are reported using the financial control approach, a method defined by the GHG Protocol that focuses on the financial control of an entity's operations.
Operational boundary	100% of emissions, including all direct and indirect GHG emissions, have been reported for entities within the organisational boundary. All Scope 1 (direct GHG) and Scope 2 (indirect GHG) emissions have been reported for operations within the organisational boundary. The scope 3 emissions within the organisational boundary are defined in Table 3.2 and Table 3.3.
Geographical scope	Except for flights, only GHG emissions that fall within the Australian operations of the organisational and operational boundaries have been reported.
Conversion factors	The GHG emissions associated with the activities noted in Table 2.2 have been determined based on direct measurement, purchase invoices or estimations multiplied by relevant carbon conversion factors using Method 1 of the NGER Determination unless otherwise stated.
Baseline GHG emissions	Where applicable, the GHG baseline applies to operational boundary emissions as set out in Table 7 MSFA operational boundary and summary of emission sources in Table 7 has been prepared by the GHG reporting policies stated in this report. The baseline is adjusted when new Scope 3 emissions sources are reported. The baseline is adjusted to reflect acquisitions and divestments that result in a change to the baseline of >5% and for any significant changes in reporting policy.
Prior year restatements	Where information is available, prior year figures have been restated to comply with the reporting policies set for the current year. Where information is not available, estimates are made. The estimates and basis for the estimates are provided in the report. Where significant adjustments have been made, a note detailing the adjustments is provided.
Materiality crediting criteria	Emissions from sources contributing less than 1% to GHG emissions can be excluded. The basis for exclusion is similar to conducting a streamlined life cycle analysis. Note that the materiality threshold for NGER is different.

Table 18: Summary of GHG reporting policies for MSFA.

Category	Activity	Unit
Advertising & Marketing Services	Market research & other business management services	AU\$
	Advertising services	AU\$
	Newspaper advertising	AU\$
Business Travel	Flights	km
	Hotels	per night
	Trains	AU\$
	Taxi	AU\$
Electricity	Controlled electricity	kWh
	Third-party electricity	kWh
Employees	Working from home	FTE
	Train	km
	Car	km
	Motorcycle/scooter	km
	Bus	km
	Tram	km
	Cycle	km
	Ferry	km
	Working from home	AU\$
Food & Beverage	Food and beverage services	AU\$
ICT Services	Computer and technical services	AU\$
	Software	AU\$
	Data services	AU\$
	Telecommunications	AU\$
Office Supplies & Services	Outsourced printing	AU\$
	Cleaning	AU\$
	Stationery	AU\$
	Furniture	AU\$
	Paper	kg
	Cleaning	AU\$
	Stationery	AU\$
	Furniture	AU\$
	Paper	kg
Postage, courier & logistics	Australia Post – Letters	items
	Australia Post – International Letters	items
	Australia Post – International Parcels	items
	Australia Post – Parcels	items
	Australia Post – Express Parcels	items
	Couriers	AU\$
	Warehousing	AU\$
Products, Materials & Equipment	Electrical equipment	AU\$
	Surgical and medical	AU\$
	Paper and cardboard packaging	AU\$
	Consulting services	AU\$

Category	Activity	Unit
Professional Services	Insurance	AU\$
	Legal services	AU\$
	Accounting services	AU\$
	Education	AU\$
	Banking	AU\$
	Other professional services	AU\$
Stationary Fuels	Controlled LPG	Gj
Synthetic Greenhouse Gases	Controlled refrigerants	kg
Waste	Landfill	t
	Recycling	t

Table 19: MSFA business air travel 2023

Flight Category	Details	Contribution to total distance	Emissions (tCO ₂ -e)	Contribution to total flight emissions
Long >3,700km	2,713,157	73.1%	609.7	71.5%
Long >3,700km	74,161	2.0%	48.3	5.7%
Long Premium Economy >3,700km	16,014	0.4%	5.8	0.7%
Short >400km, ≤3,700km	877,113	23.6%	180.1	21.1%
Short Business >400km, ≤3,700km	19,352	0.5%	6.0	0.7%
Long Premium Economy >3,700km	16,014	0.4%	5.8	0.7%
Very Short Economy ≤400km	10,896	0.2%	3.3	0.4%
Total	3,710,692		853.2	

Footnotes

1. MSF, Full ExCom, Movement-Wide Carbon Reduction Target, approved 03.12.2021, Ref 2021-2;
2. Climate Smart MSF (2022–2025) supported MSF's goal to cut carbon emissions by 50 per cent by 2030. It implemented climate solutions and reduced operational impact. Funded by the Transformational Investment Capacity (TIC), it was led by Operational Centre Geneva and MSF Canada, with support from Barcelona and Amsterdam centres and multi-year funding from MSF Australia.
3. Australia introduced climate disclosure legislation in mid-2024; at this stage, Australian Charities Not-for-Profit Commission registered charities will not be required to report.
4. Climate commitments communicated without realistic actions and credible transition planning are likely to be deemed misleading by regulators. They can cause reputational damage to MSF's brand. See ASIC, Greenwashing Antidote, July 2023, <https://www.aicd.com.au/risk-management/framework/climate/asics-greenwashing-antidote.html>.
5. MSF Australia, Strategic Plan 2021–2025.
6. Including but not limited to MSFA 2024 Ethical Redlines Policy has guidance on fossil fuel investments; MSFA Procurement Policy 2023; MSF Environmental Travel Guidance 2024.
7. Science-Based Targets Initiative, Absolute versus Intensity Targets.
8. Note: FTE only includes Australian-based staff, not internationally deployed project staff. Reported number of FTE = 144.
9. Recorded as office supplies and services – stationery in 2019, 2022.
10. See: *The Carbon Bankroll 2.0*. 2024. At <https://www.topofinance.org/carbon-bankroll-2>
11. These are based on estimate, direct measurements or purchase invoices multiplied by relevant carbon conversion factors. Unless otherwise stated, these GHG emissions are measured using Method 1 of the National Greenhouse and Energy Reporting (NGER) Determination standards.
12. Unless stated Guidelines used for GHG assessments are *The GHG Protocol: A Corporate Accounting and Reporting Standard* (Revised Edition) and *Corporate Value Chain (Scope 3) Standard* published by the World Resource Institute and World Business Council for Sustainable Development and with International Standards Organisation ISO 14064-1:2018 Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals.
13. Activity data was from MSFA Financial Statements 2022, at ACNC.gov.au; see also: CPA, Climate Risk and Auditing of Financial Statements, 2023, <https://www.cpaaustralia.com.au/-/media/project/cpa/corporate/documents/tools-and-resources/environmental-social-governance/cpa-australia-guide-on-climate-risk-and-audit-of-financial-statements.pdf>.
14. For example, if MSF Australia books flights for MSF staff working outside Australia (e.g. Sydney Medical Unit), those flights are MSF Australia's GHG emissions. Flights booked by other MSF members should be included in their carbon audit.
15. Pangolin Associates, Greenhouse Gas Assessment for MSF Australia, 2023.
16. The excluded emissions sources are emissions associated with banking and finance, waste from international operations (which should be captured by the Operational Group), and some flights to the field, due to a shift in booking policy.
17. Electricity emissions for MSF Australia have been calculated using the location-based method as required under the GHG Protocol. The method reflects the electricity grid's average emissions intensity in the electricity consumption location. The method does not allow for any claims of renewable electricity/GreenPower from grid-imported electricity usage. Pangolin also calculated our market-based energy consumption, which considered the purchase of GreenPower.
18. Based on a desktop review of contracts >AU\$150,000 from 2023
19. In 2022, MSF Australia project staff, office staff, association and board members flew 1,367,623.2 km in the long economy, 369,106.1 km in the short economy and 14,130.5 km in the short economy.
20. Data limitations. MSFA notes that in the 2023 carbon assessment, ICT equipment was recorded as electrical equipment for 2023. MSFA has included the 2023 emissions figure as ICT equipment for year-on-year comparison and will address any data discrepancies in the 2024 assessment.
21. Note that outsourced printing, previously classified under stationery, is now included in the Fundraising section to improve readability.
22. Australia Post, *Our Pathway to Net Zero by 2050*. At <https://auspost.com.au/about-us/corporate-responsibility/our-environment/commitment-to-the-environment>, the carbon measurement of Australia Post Items differs by size, postage location, and mail service class.
23. See Australia Post, *2023 Environmental Reporting Data Dictionary*. https://auspost.com.au/content/dam/auspost_corp/media/documents/2023-australia-post-environmental-data-dictionary.pdf
24. From Pangolin Australia CY 2023 Excel summary
25. The 2019 base year for couriers is likely to be underestimated due to underreporting.
26. From Pangolin Australia CY 2023 Excel summary
27. Climate Active Certification is an Australian Government Certification Scheme awarded to businesses and organisations that have reached a state called 'carbon neutrality'. It is currently under review and should not be relied on to reduce carbon, primarily due to its reliance on voluntary carbon offsets. See Department of Climate Change, Energy, the Environment and Water. Climate Active Program Direction Consultation 2023, At <https://consult.dcccew.gov.au/climate-active-program-direction-consultation-2023>
28. The CTAP is structured around best-practice approaches to climate transition planning, as identified by the Transition Plan Taskforce and the Climate Disclosure Project
29. MSF Australia, Strategic Plan 2021–2025, Key Performance Indicators.
30. MSF Green Day Presentation, 'From the Field,' December 2023.
31. Australian Accounting Standards Australian Sustainability Reporting Standard AASB S2: Climate-related Disclosures. AASB, 2024. At https://standards.aasb.gov.au/sites/default/files/2024-10/AASBS2_09-24.pdf.
32. See Westpac, *Financed Emissions Methodology*. At https://www.westpac.com.au/content/dam/public/wbc/documents/pdf/aw/sustainability/2021_Financed-Emissions-Methodology.pdf



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