

Médecins Sans Frontières Australia

CLIMATE EMERGENCY REPORT 2023



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Image (front cover)

MSF teams wade through a flooded village to deliver medicine in Abyei, a region claimed by Sudan and South Sudan. Both countries are vulnerable to climate change impacts: hotter weather is creating drier conditions and impacting water availability, and erratic seasonal rainfall is increasing the severity and frequency of droughts and floods. © MSF/Isaac Buay

Image

Aerial shot of South Tarawa, Kiribati. Half of the population lives on this tiny strip of land (a coral atoll) with the lagoon on one side and the ocean on the other. The highest point in South Tarawa is just three metres above sea level. © MSF/Karim Eldib

FOREWORD

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. More frequent and intense weather events and a warming planet are contributing to massive displacements of people, food and water scarcity, and more severe and widespread disease outbreaks, as well as injuries and preventable deaths. Confronted with a climate emergency, 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.

MSF Australia has been measuring our carbon impact for a decade and building capacity across our operations, from governance and strategy to accurately measuring our carbon emissions. We are committed to continuously improving our data quality, disclosures, and reporting. The significant growth of MSF Australia in recent years, in terms of our donor base and staff count, has not only expanded our reach but also empowered us to effect positive changes in our business practices, furthering our commitment to environmental sustainability.

As we delve into the report, we must note the shifts in our operations during the height of the COVID-19 pandemic in 2020-21, such as implementing a work-from-home culture and reducing departures of project staff, which have affected our sustainability figures. This report will provide insight into our evolving efforts to combat climate change and improve sustainability.

Jennifer Tierney,
Executive Director
Médecins Sans Frontières Australia

Executive summary

The 2023 Climate Emergency Report assesses Médecins Sans Frontières Australia’s (MSFA) progress to reduce its carbon emissions, aligning with organisational goals to address the global climate crisis.

This report presents data on MSFA’s carbon emissions for the calendar year 2022, compared against the 2019 base year. This report highlights MSF advocacy, research and programs on the significant health impacts of climate change and how it is affecting the communities we work with.

Globally, MSF has set a global carbon target of achieving a 50 per cent reduction in emissions by 2030 compared to 2019.¹ Each MSF institutional member, including MSFA, must establish a 2019 carbon emissions base year, develop a roadmap or transition plan to meet the 2030 target and provide consistent annual reporting on progress. MSFA also has a short-term carbon-reduction target to reduce emissions by 15 per cent by 2025.

Based on available data, MSFA’s estimated total carbon emissions for 2022 were 3,416.4 tonnes of carbon dioxide equivalents (tCO₂-e), encompassing direct and indirect contributions along the supply chain (Scope 3 emissions).

MSFA reduced its overall emissions (Scopes 1, 2, 3) by 3.6 per cent between 2019 and 2022. MSFA achieved a 40.1 per cent reduction in direct emissions and electricity usage (Scopes 1 and 2) from 2019 to 2022.

In 2022, most of MSFA’s emissions (97.6 per cent) came from Scope 3 emissions, which are from purchased goods and services in the supply chain. Fundraising (Advertising and Marketing Services) was the most significant contributor, with Flights showing the most significant reduction (-37.3 per cent) compared to 2019.² Only a small percentage (2.4 per cent) of emissions came from Scopes 1 and 2, which include purchased electricity and direct sources like air conditioning refrigerants.

This assessment includes a revised operational boundary and recalculated 2019 base-year emissions, which has improved consistency between MSFA financial reporting and carbon reporting, with over 85 per cent of Scope 1, 2, and 3 activities included in this assessment. The most significant change is including our Fundraising supply chain. This report does not make comparisons with 2020 or 2021 emissions as these do not reflect the same boundary. However, several categories, including Electricity and Flights, have year-on-year data presented in the appropriate section. MSFA’s climate action initiatives are in the 2021-25 Strategic Plan and departmental annual plans, with targets to improve reporting.³

Percentage of total	Operational Boundary (what MSFA is measuring)	2019 Base year (tCO ₂ -e)	2022 (tCO ₂ -e)	Change on Base Year (tCO ₂ -e)	Change on Base Year (%)
2.4%	Scope 1 Emissions Direct emissions such as those resulting from fuel use or refrigerant leakage.	0	5	5	n/a
	Scope 2 Emissions Purchased Electricity	82.7	49.6	-33.1	-40.1%
97.6%	Scope 3 Emissions All other indirect upstream and downstream emissions from value chain activities, excluding banking and finance, insurance, medical, and operations emissions. ⁸	3,462.8	3,361.9	-100.9	-2.9%
Total	Scope 1, 2 and 3 (full Scope)	3,545.5	3,416.4	-129.1	-3.6%

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. This report has not undergone external verification or audit. The carbon assessment follows the Greenhouse Gas Protocol (GHG Protocol) guidelines. Primary data has been used for Scopes 1 and 2 (direct emissions including electricity) and, when available, for Scope 3 supply chain emissions. 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.⁴

The report reflects MSFA’s ongoing commitment to addressing the climate emergency through transparent reporting, continuous improvement, and targeted climate action strategies. MSFA welcomes increased regulatory scrutiny of climate disclosures both in Australia and internationally.⁵ While MSFA is not required to disclose emissions, we are committed to climate reporting and taking climate action through our humanitarian actions. We recognise the importance of avoiding greenwashing and welcome the focus regulators, including Australian Securities and Investments Comissions (ASIC), have on this.⁶

Table 1 MSFA Operational Boundary and Summary of Emission Sources⁷

Recommendations

The recommendations of this report are as follows, focused on key areas to improve sustainability within MSFA:

Strategy and Planning

Develop a comprehensive Carbon Transition Plan aligned with MSFA Strategic Plan goals, including measurable targets and actions. Also, review existing policy commitments related to carbon targets and climate change.

Governance and Risk Management

By incorporating climate-related skills and knowledge, enhance the capacity of the MSFA Board and leadership to respond effectively to climate change. Establish processes to assess the scientific validity of environmental statements.⁹

Data

Improve the quality and sustainability of data collection, including audits of paper sources and reviews of water activity data.

Supplier Engagement and Procurement

Develop and implement a supplier engagement strategy consistent with MSF policy and science-based targets, ensuring suppliers meet sustainability criteria.

Business Travel

Implement measures to enhance the efficiency and sustainability of business travel, including accurately recording reimbursed flights, standardising cost codes, and setting carbon reduction targets.

Operational Support

Provide practical initiatives aimed at improving planetary health and patient well-being to MSF operational centres and program teams.

Staff Commuting

Explore barriers and enablers to sustainable transport for MSFA staff, aiming to identify factors influencing commuting choices and potential solutions.



Image: Dr. Christos Christou, MSF International President, speaking about the health impacts of climate change at the World Climate Action Summit Leaders' Event on Health during COP28. (2 December 2023)

Progress Status

MSF has a target of 50 per cent reduction in emissions by 2030 from the 2019 baseline. In 2022, the estimated carbon emissions for MSFA were 3,416.4 tonnes of carbon dioxide equivalents (tCO2-e), representing a decrease of 129.1 tCO2-e, or 3.6 per cent, compared to a total 3,545.5 tCO2-e in 2019.

When measured against 2019, MSFA's 2022 results are tracking 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, MSF will need to reduce emissions by a further 402.72 tCO2-e.

Target	MSFA 2019 base year emissions	MSFA 2022 emissions	2025 target (15% reduction)	2030 target (50% reduction)
Emissions	3,545.5 tCO2-e (actual)	3,416.4 tCO2-e (actual) -3.6 %	3013.68 tCO2-e	1,587 tCO2-e

Table 2 MSFA progress status and projections against targets

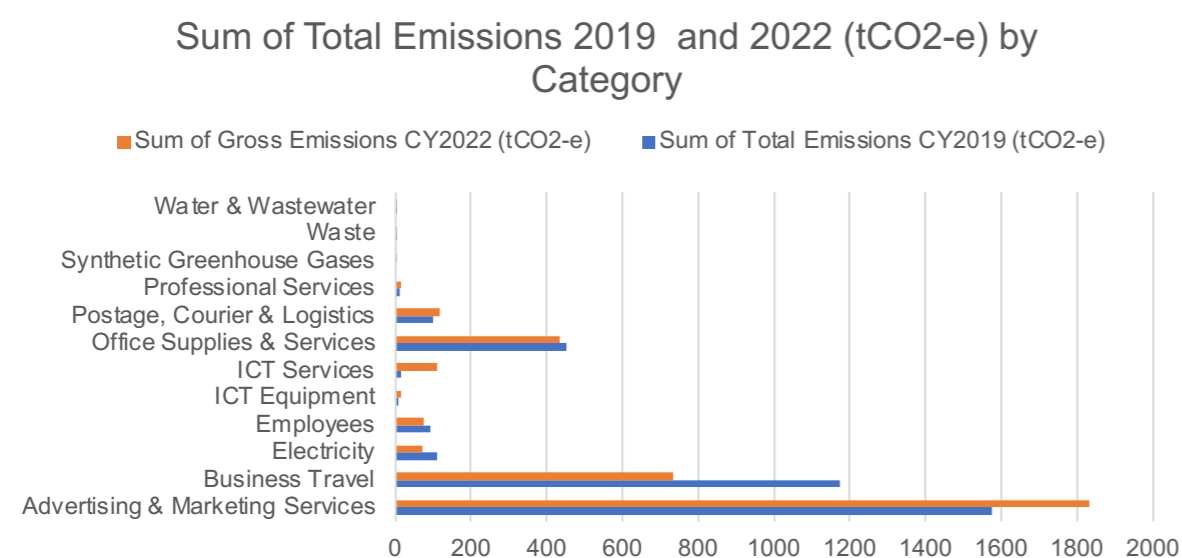


Figure 1 Sum of total emissions 2019 base year and 2022 (tCO2-e) by category

Climate-related Strategic Plan performance indicators

The MSFA Strategic Plan for 2021-25 incorporates climate-related performance indicators. Below is MSFA's progress status.

Indicator	Target	Reporting	Status	Evidence
Compliance and Risk Management				
Integration of the Environmental and Social Governance (ESG) framework into MSFA governance, risk management, planning, operations, and reporting.	Regular assessment, mitigation and reporting on ESG risk through MSFA governance processes	Annual	On track	MSFA Board established the ESG Committee to oversee risk management, planning, operations, and reporting.
	MSF leadership champions best practice ESG governance and operations.		Partial	ESG/climate is included in most MSFA annual operational plans, and attention is now needed to focus the practical implementation of short-term milestones and the resources needed.
Integration of MSF global carbon target and short-term milestones into MSFA annual plans.	MSF global – carbon target of 50 per cent reduction by 2030 from 2019 baseline.	Annual	On track	Improved reporting and consistency of MSFA financial reporting in the carbon audit. In 2023, MSFA reviewed its carbon target and shifted from a 2030 net zero target, which would have required carbon offsets, to a carbon target in line with the MSF global commitment of a 50 per cent reduction in emissions by 2030, without the use of offsets.
	By 2024 all Scope 3 emissions are included in the carbon audit		On track	Revision of 2019 base year to include >85 per cent of emissions.
	Integration of carbon target and short-term milestones in annual operational plans.		Partial	Practical implementation of short-term milestones and resources needed.
Compliance with MSF Global Procurement Policy and Sustainable Procurement Guidelines.	By 2025, MSFA will assess 100 per cent of critical suppliers as required by the MSF Global Procurement Policy and Sustainable Procurement Guidelines. ¹⁰	Annual	On track	2023 Launch of MSFA Procurement Policy that integrates the MSF Global Procurement policy and Sustainable Procurement Guidelines. MSFA's Strategic Plan has sustainable procurement guidelines as a key performance indicator.
	50 per cent reputedly certified paper used for MSF engagement materials by Dec 2024, 90 per cent by 2025.		Partial	Individual teams are purchasing paper from sustainable sources; this has yet to be assessed systematically.

Table 3 Performance Indicators MSFA Strategic plan (climate and sustainability)¹¹

Emissions intensity

MSFA has included measured GHG emissions against MSFA revenue (per \$1,000 AUD) and the number of full time equivalent (FTE) staff.¹² Measuring emissions intensity can show how MSFA is performing in relation to revenue and staffing changes and separate MSFA's planned growth targets from decarbonisation targets.

In 2022, carbon emissions were 31.5 kilograms of CO₂-e per \$1,000 in revenue, compared to 38.2 kilograms of CO₂-e per \$1,000 in revenue, reflecting a 17.5 per cent decrease in emissions intensity.

Indicator	2019 Per FTE	2019 Per revenue (\$1,000 AUD)	2022 Per FTE	2022 Per revenue (\$1,000 AUD)	Change Per FTE	Change Per revenue (\$1,000 AUD)
GHG emission intensity (Full Scope) (kg CO ₂ -e)	31,100.6	38.2	25,803.9	31.5	-17.0%	-17.5%

Table 4 MSFA Australia Greenhouse Intensity Measures Revenue (\$1,000 AUD), Full Time Equivalent (FTE) staff (excluding project staff)



Image (right)

In Ikongo Madagascar, people are struggling with malaria and malnutrition. This dual crisis is worsened by climate-related weather events and Madagascar's geographic isolation limiting people's access to health care.

© MSF, photographer Coralie Mulliez

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. Scope 3 emissions are indirect emissions from activities or services purchased from other third-party companies (our supply chain).¹³

Activity	Assumption
Expenses	<p>Pangolin Associates used the input/output method to calculate expenditure-based activities. There may be an overestimation of actual emissions from third-party services and equipment usage. 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.</p> <p>MSFA category "Fundraising - Newsletter/Appeals" expenses were assigned as:</p> <ul style="list-style-type: none"> • 90 per cent assigned to "Printing and Stationery" activity • 10 per cent assigned to "Consulting Services" activity.
Flights	Flights are reported by distance category: Very Short (under 400km), Short (between 400 and 3,700km), and Long (longer than 3,700km). An 8 per cent 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.
Hotels	All hotel stays were assigned to the MSF Sydney office.
Staff Commuting	All survey responses were assigned to the MSF Sydney office

Table 5 Assessment Assumptions

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 2022, MSFA's operational boundary measured over 85 per cent of its Scope 1, 2, and 3 activities.¹⁴ Table 5 below outlines methodology assumptions regarding MSFA's organisational boundary, calculations, and data collection:

Limitations

Due to uncertainties and limitations in measuring or quantifying GHG emissions, all GHG emissions data in this Report are estimates. 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 does 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 some 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. ¹⁵
Inconsistency between carbon reporting and financial reports.	MSFA now uses MSFA consolidated financial statements and our 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 which suppliers have credible carbon transition plans, MSFA is assessing fundraising suppliers costing > \$100,000 per year.

Table 6 Data Limitations

Data changes since the last reporting period

Revised 2019 base year emissions

MSFA is committed to continuous improvement of data quality. This Report presents a revision of the MSFA operational boundary, including a revised 2019 base year.

Due to significant underreporting of Fundraising activity only 0.6 per cent of MSFA's fundraising emissions reported in 2019¹⁶.

The 2019 base year revision changes MSFA's emissions profile, with the most significant shifts being an increase in Fundraising supply chain emissions and a decrease in Flight emissions.

MSFA is incorporating this information into carbon transition planning. Previous underreporting occurred because only a few cost codes were included rather than the dozens of cost codes used to record Fundraising expenses.

MSFA has addressed this by:

- Using Fundraising cost data from the 2019 and 2022 MSFA Consolidated Financial Reports for consistency between financial and climate reporting.¹⁷
- Updating the MSFA 2019 base year emissions data using the financial report data, resulting in a change from 1,587 tCO₂-e to 3,545.5 tCO₂-e.
- Due to resource constraints, MSFA has not updated the 2020 and 2021 carbon data to be consistent with the revised 2019 base year. With the exceptions of electricity use, flights, and office-based emissions an overall comparison between the revised 2019 base year and this report cannot be made as they reflect a different boundary.

Where are MSFA's emissions from?

In 2022, most of MSFA's emissions (97.4%) came from Scope 3 emissions, which are from purchased goods and services in the supply chain. Only a small percentage (2.4%) of emissions came from Scopes 1 and 2, which include purchased electricity and direct sources like air conditioning refrigerants. See Figure 2 MSFA percentage of emissions by scope.

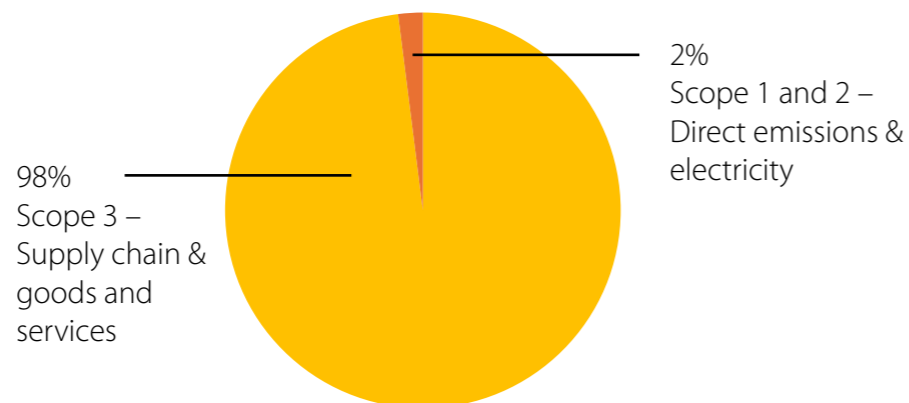


Figure 2 MSFA percentage of emissions by scope

In 2022 Advertising & Marketing Services (Fundraising) was the largest contributor to GHG emissions, at 1,831.3 tCO₂-e (53.6 per cent of emissions). This was followed by Business Travel (Flights), at 21 per cent of emissions. See Figure 3 Percentage ratio MSFA emissions 2022.

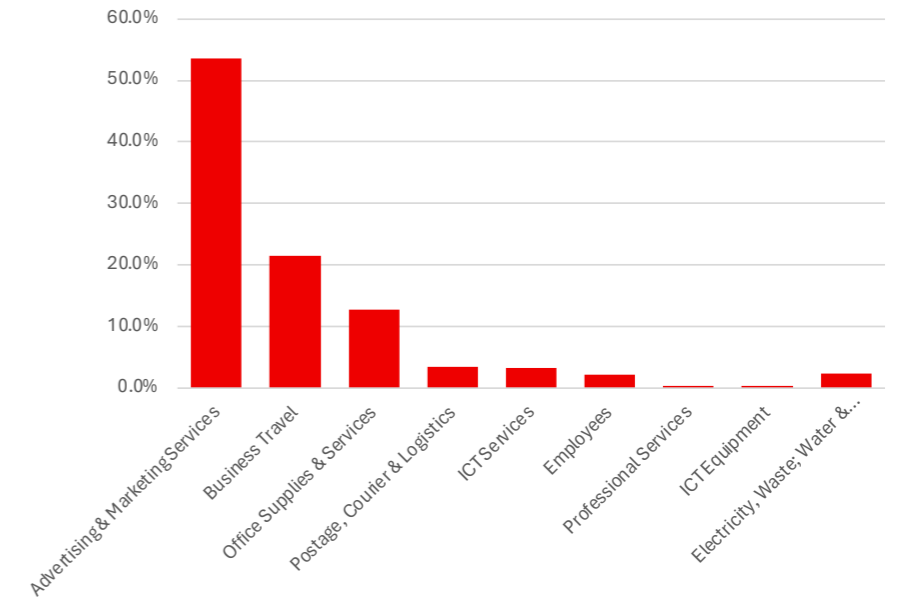


Figure 3 Percentage ratio MSFA emissions 2022

Category	Emissions 2019 (tCO ₂ -e)	Emissions 2022 (tCO ₂ -e)	Contribution to 2022 total (%)
Advertising & Marketing Services	1574.6	1831.2	53.6%
Business Travel	1173.3	735.2	21.01%
Electricity	111.4	72	2.1%
Employees	94.4	76	2.21%
ICT Equipment	7.7	14.6	0.4%
ICT Services	14	110.7	3.2%
Office Supplies & Services	452.2	434.7	12.7%
Postage, Courier & Logistics	99	117.5	3.4%
Professional Services	13.3	14.9	0.4%
Synthetic Greenhouse Gases	0	5	0.1%
Waste	4.5	2.2	0.1%
Water & Wastewater	1	2.4	0.1%

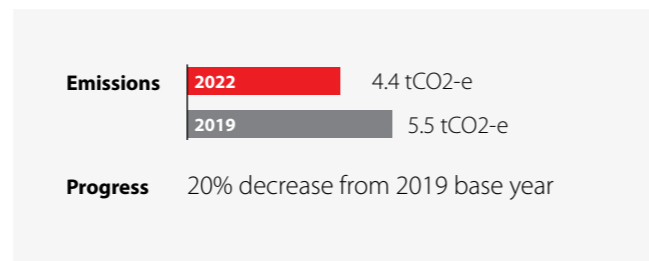
Table 7 Emissions by category

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

MSFA's direct emissions (Scopes 1 and 2) have reduced by approximately 40.1 per cent from a 2019 baseline. Scope 1 emissions are from MSFA's direct fuel use or refrigerant leakage. Scope 2 emissions refer to purchased electricity.

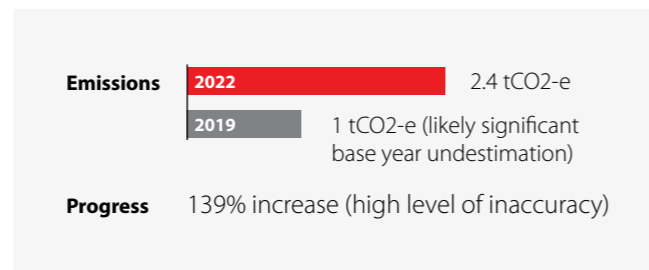
Utilities

In 2022, 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.



Water and wastewater

In 2022, MSFA used approximately 1241 kilolitres of water, combining office base building water usage and base building wastewater usage, which resulted in approximately 2.4 tCO₂-e of emissions.



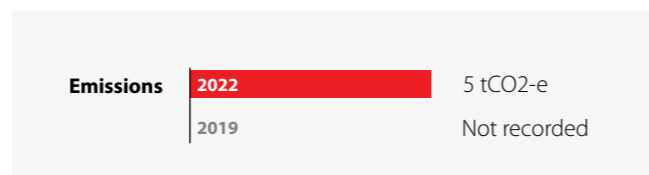
and water in 2021. Therefore, the activity data for the 2019 base year is likely to be underestimated, leading to discrepancies in the comparison of emissions between 2019 and 2022. This will be addressed in the 2023 audit.¹⁸

*In the 2019 base year, emissions from water usage were recorded as a single category, resulting in 1 tCO₂-e from 2 megalitres of water usage. This represents a 139 per cent increase in emissions from water usage, which is inaccurate.

Reviewing previous audits reveals that MSFA only began recording base-building wastewater

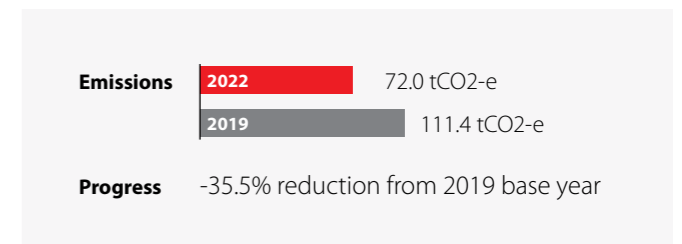
Refrigerants

In 2022, the total carbon footprint from refrigerants (including air conditioning and refrigeration) was approximately 5 tCO₂e. There is no 2019 base year data.



Electricity

MSFA reduced its electricity carbon emissions by 35.5 per cent in 2022 from 2019. In 2022, 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.

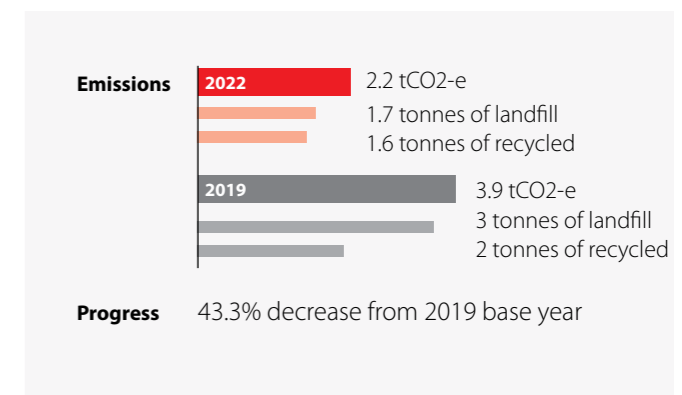


Category	2019	2022	Percentage change emissions
Office electricity -MSFA Direct Control			
Energy usage (kWh)	102,049	67,878	
Emissions (tCO ₂ -e)	91.8	53.6	-41.6 %
Base building - Building management control (Green power)			
Energy usage (kWh)	233,14	217,41	
Emissions (tCO ₂ -e)	19.6	18.4	-6.5 %

Table 8 MSFA Electricity usage (direct and building management control).

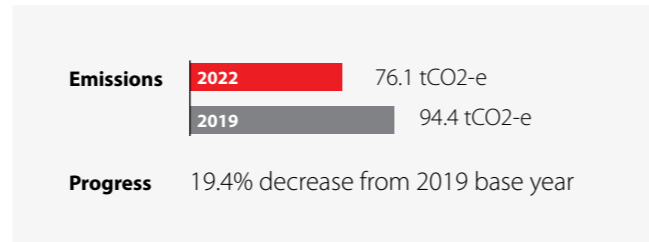
Waste

In 2022, MSFA generated 2.2 tCO₂-e from waste, which represents a decrease of 43.3 per cent in total carbon emissions from 2019. MSFA produced 1.7 tonnes of landfill in 2022 compared to 3 tonnes in 2019; and recycled 1.6 tonnes of waste in 2022 compared to 2 tonnes in 2019.



Staff commuting and working from home

In 2022, MSFA staff generated 76.1 tCO₂-e working from home and traveling 486,832 km to and from the office representing a 19.4 per cent decrease compared to 2019. Much of these reductions are from working from home increases since 2019 rather than more sustainable travel methods.



In 2022, MSFA staff worked 119,784 hours from home, generating a carbon footprint of 28.2 tCO₂-e. Working from home emissions were not collected in 2019.

Year	Total km travelled	Emissions (tCO ₂ -e)
2022	486,832	37.1
2021	79,865	8.2
2020	115,255	7.4
2019 (base year)	548,364	81.9

Table 9 MSFA staff work commute year-on-year emissions (tCO₂-e) and km travelled

Despite the significant reductions in emissions, there has been a notable increase in staff car travel: MSFA staff car emissions have increased by 71.3 per cent since 2019, with over 77,028 km per annum in car travel. While car travel is only 0.5 per cent of MSFA emissions, the increase in car travel contributes to local air pollution. Understanding the underlying factors contributing to staff commuter behaviour is crucial for devising effective strategies to promote more sustainable transportation options.

Transport mode	Km travelled 2022	2019 Emissions (tCO ₂ -e)	2022 Emissions (tCO ₂ -e)	Percentage change emissions
Car	77,028.00	6.7	16.2	72.30%
Motorcycle/Scooter	0	0.2	0	-100.00%
Taxi/Rideshare	2,169.40	0	0.4	-22.50%
Train	356,697.70	55.3	15.8	-3.30%
Tram	2,345.50	0.1	0.1	281.10%
Bus	37,010.90	19.4	4.5	-67.40%
Ferry	0	0.2	0	-100.00%
Cycle	2,645.00	0	0	
Walk/Run	8,935.90	0	0	-43.00%

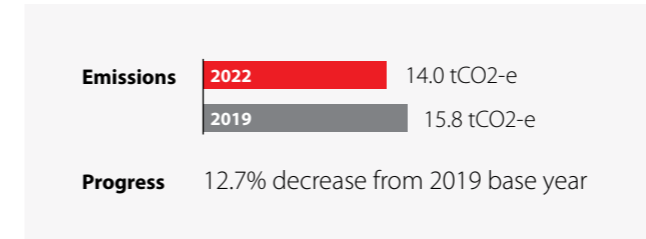
Table 10 Transport mode 2019 base year and 2022 (km and tCO₂-e)

Staff taxis and rideshare

In 2022, MSFA's total carbon footprint from staff usage of taxis was 0.4 tCO₂-e. Carbon emissions were not captured for 2019.

Telecommunications

In 2022, the total carbon footprint from telecommunications was 15.8 tCO₂-e, representing a 12.7 per cent increase from the 2019 base year.



Carbon Emissions Scope 3 (MSFA Supply Chain)

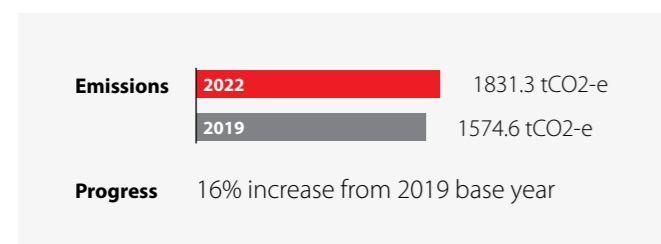
In 2022 the vast proportion of MSFA's emissions (97.4 per cent) were generated from services procured via third-party suppliers (Scope 3), specifically (in order of impact): Fundraising Suppliers; Flights; Paper and Printing.

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 2022, Advertising and Marketing Services (which includes face-to-face fundraising services, tele-fundraising, and digital and social media communications platforms), accounted for 1,831.3 tCO₂-e, representing 53.6 per cent of MSFA's total GHG emissions.²⁰

The category includes a small group of MSF suppliers responsible for most of MSFA's carbon emissions related to fundraising, including face-to-face fundraising, telemarketing, and online advertising. In a review of MSFA's fundraising supply chain, publicly available information on sustainability including carbon reporting from face-to-face fundraising companies was limited. In contrast, large technology companies and publicly listed Australian companies had significantly higher levels of disclosure related to carbon and other ESG considerations.²¹



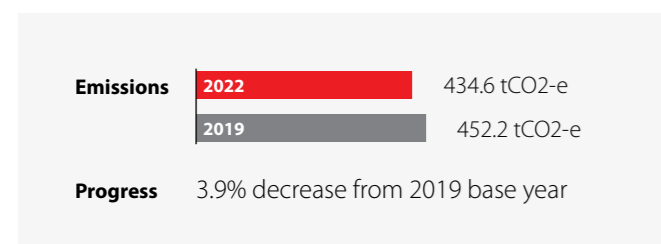
Office Suppliers and Services

Office Suppliers and Services are predominately fundraising-related activities (newsletters and appeals, paper and printing) and some direct office-based emissions from photocopy paper and cleaning. In 2022, the total carbon footprint was 434.6 tCO₂-e, a decrease of 3.9 per cent from the 2019 baseline of 452.2 tCO₂-e. This total included 90 per cent of MSFA's fundraising

category, 'Newsletter/Appeals', see Table 5 Assessment Assumptions.

In 2022, MSFA's carbon footprint from purchased office paper was 0.1 tCO₂-e from a total of 132.5 kg of office paper from sustainably certified sources. This is a reduction of -92.5 percent from the 2019 baseline of 0.9 tCO₂-e.

In 2022 MSFA carbon footprint from office cleaning services was 4.7 tCO₂-e an increase of 41.7 percent from the 2019 baseline of 3.3 tCO₂-e.



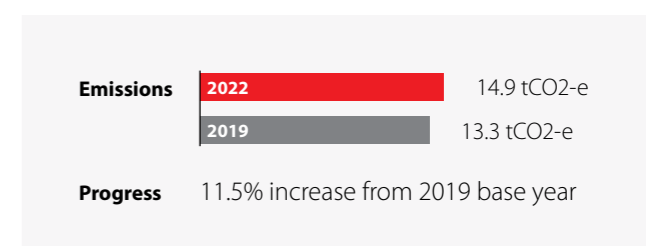
CASE STUDY

Domestic Human Resources Recruitment

The DHR Recruitment function at MSFA has actively embraced sustainable practices in its recruitment process, focusing on ethical considerations, long-term strategies, stakeholder well-being, and environmental responsibility. By transitioning to online interviews, MSFA has reduced paper usage and personal travel. This shift saved approximately 1,560 sheets of paper, equivalent to about three reams, and spared an estimated 2,496km of travel between June 2022 and December 2023.

Professional Consulting Services

Professional consulting services increased by 11.5 per cent from 2019 representing 14.9 tCO₂-e.



Business Flights

In 2022, flights accounted for approximately 20.5 per cent of MSFA's GHG emissions. In 2022, MSFA emitted approximately 718.6 tCO₂-e from 4,349,358 passenger km flown. This was a 37.6 per cent decrease compared to 1,145.7 tCO₂-e emitted from 6,970,972 km flown.

an increase in online, rather than face-to-face international meetings in the context of the COVID-19 pandemic.

The reduction in km flown results from changes to project staff induction policies, which have reduced flights to operational centre headquarters before deployment, and from

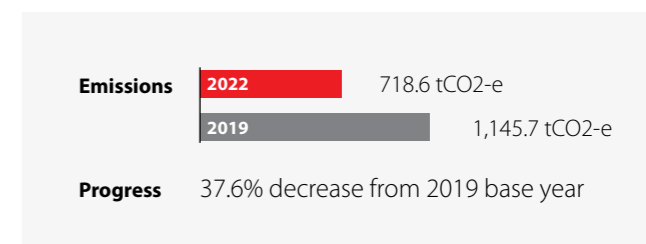


Image: MSF Supply warehouse in Brussels. © Julien Dewarichet/MSF

Figure 4 MSFA Flight Emissions (tCO2-e) and distance (km) year on year shows the relationship between MSFA air travel and carbon emissions, the total km flown and corresponding emissions in tCO2-e from 2019 to 2022.

Year	Total km flown	Emissions (tCO2-e)
2022	4,349,358	718.6
2021	3,875,919	819.9
2020	2,792,284	533.7
2019	6,970,972	1,145.7

Table 11 MSFA Flights Year on Year (km and tCO2-e)

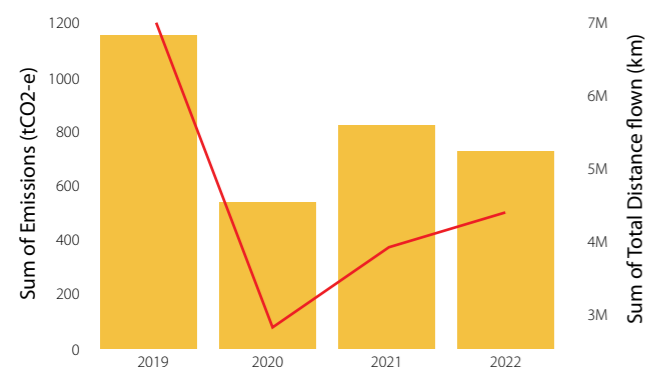


Figure 4 MSFA Flight Emissions (tCO2-e) and distance (km) year on year

Project versus non-project staff flights

Project staff flights (those for Australia- and New Zealand-based staff travelling to deployment locations or to operational centre headquarters) accounted for approximately 60 per cent of flight emissions, and non-project staff flights (including for MSFA office staff, Association, Board members and Medical Unit) accounted for approximately 40 per cent of flight emissions.

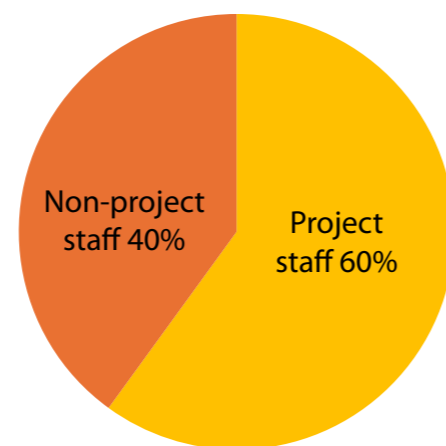


Figure 5 Percentage of total flight emissions in 2022

In the project staff flights category, Long Economy flights (>3,700km) accounted for 49.2 per cent of total distance and 48.9 per cent of emissions. In contrast, in the non-project staff flights category, Long Economy flights contributed 31.4 per cent of total distance and 31.2 per cent of emissions.

Short Economy and Very Short distance flights comprised smaller percentages in both categories. Overall, Long Economy flights, which are international flights, were the highest contributors to total distance and emissions in both categories.

Flight Category	Category Distance	Distance (km)	Contribution to Total Distance	Emissions (tCO2-e)	Contribution to Total Flight Emissions
Operational staff					
Long Economy	>3,700km	2,104,794.8	49.2%	351.2	48.9%
Short Economy	>400km, ≤3,700km	452,183.0	10.4%	75.8	10.5%
Very Short	≤400km	5,520.1	0.1%	1.5	0.2%
Non-operational staff					
Long Economy	>3,700km	1,367,623.2	31.4%	224.4	31.2%
Short Economy	>400km, ≤3,700km	369,106.1	8.5%	61.8	8.6%
Very Short	≤400km	14,130.5	0.3%	3.9	0.5%
Walk/Run		8,935.90	0	-43.0	

Table 12 Breakdown of carbon emissions by project and non-project flights 2022

Project staff flights

In 2022, MSFA supported the departure of 130 project staff from Australia and New Zealand to 30 countries. That year, project staff flew approximately 2,598,407.9 km, generating 428.5 tCO2-e. This represents a 47 per cent decrease from 2019.²²

Data captured on project staff flights in 2019 may be an underestimation, due to MSFA only booking flights to operational centre headquarters in that year. Also, operational centres Geneva, Brussels and Amsterdam booked approximately 90 per cent of flights to deployment locations.

Flight type	Distance (km)	Contribution of total km flown	Emissions (tCO2-e)	Percentage of total flight emissions
Project staff	2,598,407.9	59.7%	428.5	59.6%
Office staff	1,750,859.9	40.3%	290.1	40.4%

Table 13 2022 MSFA Flights by distance (Project staff and Office staff)

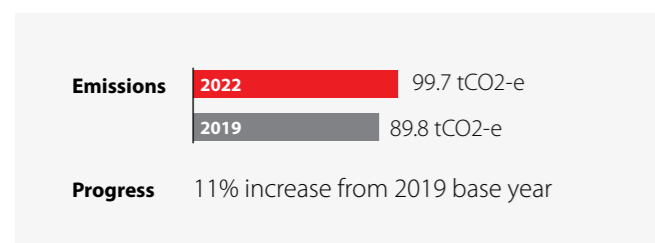
Non-project staff flights

In 2022, MSFA non-project staff (including office staff, Association members, Board members and Medical Unit), generated 290.1 tCO2-e compared to 2019, when non-field staff generated approximately 456.7 tCO2-e. Most emissions were from international flights.²³

Postage and Couriers

Australia Post

In 2022, Australia Post's total carbon footprint was 99.7 tCO₂-e, an increase of 11 per cent from the 2019 baseline of 92.4 tCO₂-e.²⁴ Between 2019 and 2022, the number of items posted remained stable, with an increase of 2 per cent (1,258,255 and 1,285,727 items posted respectively). *The carbon measurement of Australia Post items differs by size, postage location, and mail service class.*

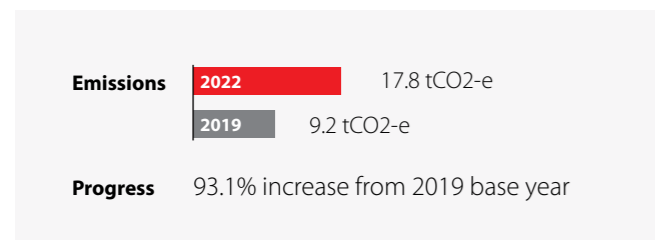


Year	Items posted	Emissions (tCO ₂ -e)
2022	1,285,727	99.7
2021	1,249,192	89.8
2020	1,513,874	111.2
2019	1,258,255	92.4

Table 14 MSFA Postage (Australia Post) Year on Year

Couriers

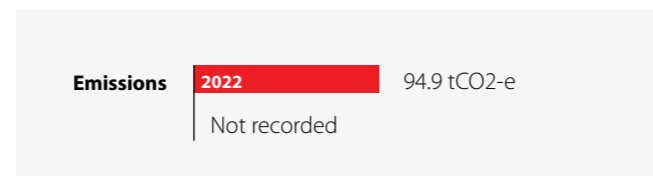
In 2022, the carbon footprint from couriers was approximately 17.8 tCO₂-e, an increase of 93.1 per cent from 2019. However, this may indicate undercounting in 2019 courier data rather than increased courier usage.



ICT Services

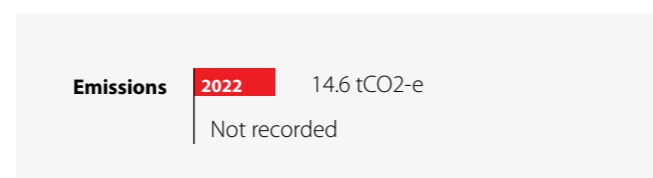
Software

In 2022, the total carbon footprint from MSFA's information and communications technology (ICT) software was 94.9 tCO₂-e. Activity data for software was not accurately captured in 2019.



ICT equipment

In 2022, the estimated carbon footprint from MSFA's ICT equipment was 14.6 tCO₂-e, an increase of 89.9 per cent compared to the 2019 baseline of 7.7 tCO₂-e.

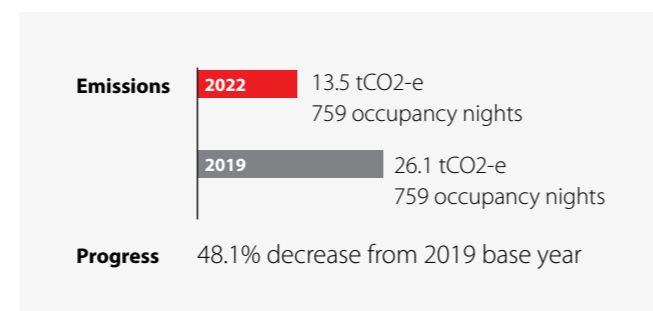


Hotel accommodation

In 2022, MSFA staff, Association and Board members stayed in hotels for approximately 759 nights, generating 13.5 tCO₂-e in carbon emissions.

This represents a 48.1 per cent decrease in emissions generated from hotel accommodation compared to 2019, despite the number of nights stayed being higher in 2022.

This can be explained by lower emissions generated by domestic hotel usage.



Governance and strategy

Governance

In 2023, the MSFA Board established an Environmental, Social Governance (ESG) Committee to formalise the essential role of organisational directors in managing climate risks and driving accountability, transparency and governance through developing and adopting an ESG framework. Its objectives include:

- independently reviewing management activities to ensure sustainability,
- advising on ESG strategy and direction,
- guiding other Board Committees on ESG matters,
- setting expectations for ESG reporting,
- monitoring the impact of ESG efforts, and
- assessing operational and reputational risks related to ESG.

In 2023, three MSF Board members attended the Australian Institute of Directors Climate Governance Forum to strengthen their knowledge of director duties concerning climate risk and governance.²⁵ The ESG Committee is still establishing its work program which will include overseeing the implementation of an updated MSFA Carbon Transition Plan.²⁶

MSFA also notes the changing regulatory landscape relating to the 2024-25 introduction of climate disclosure legislation for large Australian companies. It needs to be clarified if large NGOs must report under the legislation; this should be determined in mid-2024. Large organisations in MSFA's supply chain will progressively have more transparency in their climate reporting over the next few years.

Strategy

The MSF global carbon reduction target of 50 per cent by 2030, set in December 2022, requires each MSF member to:

- establish a baseline using 2019 carbon emissions data,
- develop individualised plans or road maps to work towards this target, and
- report on an annual basis in a standard comparable manner.

MSFA has committed to address the climate crisis in its Strategic Plan 2022-25.²⁷

Goal 3 – By 2023, in association with partner sections, MSFA will have:

- reduced its carbon footprint by 15 per cent, with the target to be carbon neutral by 2030,
- supported research on climate change,
- explored options for green finance in partnership with other sections and operational centres, and
- worked to reduce medical waste in its programs.

Goal 4 – By 2023, aligned with MSF internationally, MSFA will communicate with its audiences on societal issues that impact the people MSF supports, such as diversity and inclusion or climate change.

Goal 5 – MSFA will be creative in its communication methods, using reputedly certified sustainable paper for at least 90 per cent of printed MSF engagement materials by the end of 2025. MSFA will have developed a business plan by 2024 to substantially reduce paper, printing and postage.

MSF responding to the health impacts of climate change

In 2023, MSFA contributed to several key projects on the health impacts of climate change.



The Lancet Countdown on Health and Climate Change

In 2023, MSF issued a policy brief for The Lancet Countdown on Health and Climate Change,²⁸ 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.

Image (left)
The Arbovirus Project in Honduras which aims to reduce the transmission of dengue and other arboviruses. Dengue, which is sensitive to climatic changes, is becoming increasingly severe, with more than 10,000 dengue cases reported each year. © Martín Cáliz

Image (right)
Communities in South Tarawa who have no land to live on, build on land that was part of the lagoon. They fortify it with tyres, cement walls and piles of rubbish and palm fronds in an attempt to limit damage from king tides. © Nicolette Jackson/MSF

MSF Project in the Pacific: Kiribati

The Republic of Kiribati is a Pacific nation with an average elevation of less than three metres above sea level. Kiribati is highly vulnerable to climate change's effects, exacerbating the existing health burden. The main threats posed by climate change include sea-level rise, increasing air and sea temperatures, altered rainfall patterns, protracted droughts, storm surges and king tides. Kiribati is one of the poorest countries in the Pacific, has some of the lowest health outcomes and highest burdens of disease globally, and contributes only 0.6 per cent of the world's greenhouse gas emissions.

Following a three-month COVID-19 response, MSF initiated a medical project in 2022 to improve neonatal and maternal health by providing direct care, supervision and management support to the paediatric and obstetric departments of the main hospital in South Tarawa. MSF has also supported maternal and neonatal care through the existing primary and secondary health services on the outer islands. MSF's medical humanitarian response in Kiribati has been extended until 2025, with the primary objective of integrating planetary health into project activities, including improving medical waste management in close coordination with the Ministry of Health and Medical Services.²⁹

COP28, UN Climate Change Conference

At COP28, the UN Climate Change Conference, MSF participated as an official observer for the third consecutive year with MSF's International president, Dr Christos Christou, speaking about the health impacts of climate change at the World Climate Action Summit Leaders' Event on Health. Since MSF's initial involvement in COP, the organisation's role has evolved from observation to active engagement, mobilisation, and influence within the climate and health sphere. COP28 provided MSF with an opportunity to directly advocate for some of the most climate-vulnerable communities to influential stakeholders, underscoring MSF's commitment to bearing witness and amplifying the voices of those most affected by climate change.

Climate Smart

MSF Australia is supporting Climate Smart, an MSF project to scale climate solutions across the organisation. Climate Smart is aligned with MSF's commitment to reduce carbon emissions by 50 per cent by 2030. Climate Smart is driving a range of projects to address climate impacts on medical humanitarian operations, including energy transition, developing a global MSF carbon baseline, and establishing a sustainable supply chain.

Image (left)
MSF teams wade through a flooded village to deliver medicine to an Integrated Community Case Management Outreach site in Abyei. © Isaac Buay/MSF

Image (right)
Deployment of the container with extendable solar panels in Ourang, in eastern Chad. © Jan Bohm/MSF

Appendix A

Item	Details
Greenhouse gases	GHG emissions figures are reported in tonnes of carbon dioxide equivalents (tCO ₂ -e)
Organisational boundary	The Operational Control Approach defined by the GHG Protocol has been used to report direct and indirect GHG emissions. Approximately 85-90% of emissions for entities within the organisational boundary have been reported. Operational Exclusions are listed below.
Operational boundary	<p>Scope 1 (direct GHG emissions) and Scope 2 (indirect GHG emissions) have been reported for operations within the organisational boundary. Scope 3 emissions within the organisational boundary are in Table 16.</p> <p>Scope 3 exclusions include, but are not limited to:</p> <ul style="list-style-type: none"> • Banking and Finance • Insurance • Medical programs and field-related costs.
Geographical scope	GHG emissions within the Australian operational boundaries have been reported except for field worker flights.
Conversion factors	Unless stated, GHG emissions associated with the activities noted in Table 16 have been determined based on direct measurement, purchase invoices or estimations multiplied by relevant carbon conversion factors using Method 1 of the NGER Determination.
Baseline GHG Emissions	<p>The GHG baseline applies to operational boundary emissions in Table 16 and follows the GHG reporting policies stated in this Report. The baseline is adjusted when new sources of Scope 3 emissions are reported.</p> <p>This Report conducted a baseline adjustment following a boundary review and methodological improvement to capture emissions associated with fundraising activities and improve consistency between MSFA 's financial and carbon reporting. Therefore, the 2019 baseline figures quoted in the Report will not match the earlier version of the published 2019 report. The baseline is adjusted to reflect acquisitions and divestments that result in a change to the baseline of more than 5% and for any significant changes in reporting policy.</p>

Table 15 Summary of GHG reporting policies for MSFA

Category and Activity	2019 Emissions (tCO ₂ -e)	2022 Emissions (tCO ₂ -e)
Advertising & Marketing Services	1574.6	1831.2
Advertising services	198.5	127.9
Market research and other business management services	1376.1	1703.3
Business Travel	1173.3	735.2
Flights	1145.7	718.6
Hotels	26.1	13.5
Taxi	1.5	0.4
Trains	0	2.7
Electricity	111.4	72
Controlled Electricity	91.8	53.6
Third-Party Electricity	19.6	18.4
Employees	94.4	76
Bus	19.4	4.5
Car	6.7	16.2
Entertainment	12.5	10.8
Ferry	0.2	0
Motorcycle/Scooter	0.2	0
Taxi/Rideshare	0	0.4
Train	55.3	15.8
Tram	0.1	0.1
Walk/Run	0	0
Working From Home	0	28.2
ICT Equipment	7.7	14.6
Electronic equipment	7.7	14.6
ICT Services	14	110.7
Software	0	94.9
Telecommunications	14	15.8
Office Supplies & Services	452.2	434.7
Cleaning	3.3	4.7
Paper	0.9	0.1
Periodicals	0	180
Printing and stationery	448	249.9
Postage, Courier & Logistics	99	117.5
Australia Post	89.8	99.7
Courier	9.2	17.8
Professional Services	13.3	14.9
Consulting services	13.3	14.9
Synthetic Greenhouse Gases	0	5
Controlled Refrigerants	0	5
Waste	4.5	2.2
Landfill	3.9	2.2
Recycling	0.6	0
Water & Wastewater	1	2.4
Water	1	2.4
Grand Total	3545.4	3416.4

Table 16 2019 base year and 2022 emissions by category and activity

Footnotes

1. MSF, Full ExCom, Movement-Wide Carbon Reduction Target, approved 03.12.2021, Ref 2021-2;
2. A comparison of the individual sector contributions to GHG emissions revealed that Advertising & Marketing Services was the largest contributor, at 1,831.3 tCO₂-e (53.6% of total GHG Protocol emissions). Compared to the base year, the emissions for Business Travel showed the largest change, at 438.1 tCO₂-e (-37.3% change).
3. MSF Australia, Strategic Plan 2021-2025, Key Performance Indicators.
4. 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.
5. Australia will introduce climate disclosure legislation in mid-2024; at this stage, charities, Australian Charities Not-for-Profit Commission registered charities, will not be required to report.
6. Climate commitments communicated without realistic actions and credible transition planning are likely to be deemed misleading by regulators and 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>.
7. Pangolin Associates, Greenhouse Gas Assessment for MSF Australia, 2022.
8. 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.
9. The transition plan will outline concrete short-, medium—and long-term steps connected with MSFA operational plans; include Scope 1, 2, and 3 emissions and prioritise decarbonisation through direct abatement and avoid carbon credits; consider the plan's resilience to both internal and external focus and mitigate delivery risks where possible.
10. MSF, Global Procurement Policy, November 2021; MSF, Sustainable Procurement Guidelines.
11. MSF Australia, Strategic Plan 2021-25.
12. Science Based Targets Initiative, Absolute versus Intensity Targets.
13. These are based on estimations, 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.
14. 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>.
15. 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.
16. The 2019 advertising activity data was based on an advertising spend of \$48,866.1; the revised 2019 base year advertising spend is \$13,219,498. The previous base year data reported 0.6 per cent of MSF Australia's fundraising emissions.
17. See Médecins Sans Frontières Australia Limited, Consolidated Financial Report for the Financial Year Ended 31 December 2019 Notes to the consolidated financial statements for the financial year ended 31 December 2019 41 21. Details of Fundraising Appeals. At <https://www.acnc.gov.au/charity/charities/33ed3439-38afe811-a962-000d3ad24a0d/documents/>
18. MSF Australia water usage is recorded from base building activity data based on the proportion of the building leased (40 per cent).
19. 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/Green Power from grid-imported electricity usage. Pangolin also calculated our market-based energy consumption, which considered the purchase of Green Power. This would further reduce MSFA electricity emissions to 48.6 tCO₂-e for 2022.
20. See Médecins Sans Frontières Australia Limited, Consolidated Financial Report for the Financial Year Ended 31 December 2022 Notes to the consolidated financial statements for the financial year ended 31 December 2022, Details of Fundraising Appeals. At <https://www.acnc.gov.au/charity/charities/33ed3439-38afe811-a962-000d3ad24a0d/documents/>
21. Climate Governance Initiative Australia, Climate Governance Study 2024, Moving from vision to action, March 2024. At <https://www.aicd.com.au/content/dam/aicd/pdf/news-media/research/2024/climate-governance-study-2024.pdf>
22. In 2019, of the 1,145.7 tCO₂-e from Flights, 689.0 tCO₂-e is from the Field flights, and the other 456.7 tCO₂-e is from non-Field flights.
23. In 2022, MSF Australia project staff, office staff, association and board members flew 1,367,623.2 km in long economy, 369,106.1 km in short economy and 14,130.5 km in short economy.
24. Australia Post, Our Pathway to Net Zero by 2050. At <https://auspost.com.au/about-us/corporate-responsibility/our-environment/commitment-to-the-environment>.
25. Australian Institute of Company Directors, Climate Governance Forum 2023, 11 August 2023. At <https://www.aicd.com.au/risk-management/framework/climate/climate-governance-forum-2023-highlights.html>
26. All listed entities required to lodge financial reports by the Corporation Act 2001 (Cth) will be covered by 2026.27-28.
27. MSF Australia, Strategic Plan 2021-25.
28. Blume C, Dallatomasinas S, Devine C, Goikolea I, Guevara M, Hewett T, Jacob M, Jain DC, Kalubi D, Kenny L, Lecchi K, McIver L, Radu R, Smiley S, Ten Palomares M, Tremblay LL, Vote C. "Lancet Countdown on Climate Change and Health: Policy brief from Médecins Sans Frontières 2023." undefined. 2023-11-15
29. Recent studies have indicated that around 9.7 tons of plastic waste is generated daily and accumulated in landfills. This amount is substantial for a small island state lacking capacity and minimal treatment options. The current recycling facility at the country level recovers 40% of waste.



Médecins Sans Frontières is an international, independent, medical humanitarian organisation founded in France in 1971. The organisation delivers emergency medical aid to people affected by armed conflict, epidemics, exclusion from healthcare and natural disasters.

Assistance is provided based on need and irrespective of race, religion, gender or political affiliation. Today, Médecins Sans Frontières is a worldwide movement of 24 associations, including one in Australia.

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