



2025 MOORE MARKHAMS AUCKLAND SUSTAINABILITY REPORT

Empowering our future: sustaining business, sustaining the planet

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For accounting professionals, ESG reporting represents a natural extension of the profession's core responsibilities, accuracy, transparency, governance, and assurance, into an area of growing regulatory and commercial importance. As environmental, social, and governance disclosures become increasingly relevant to risk management, capital decisions, and stakeholder trust, accountants are uniquely positioned to help clients produce reliable, decision-ready ESG information that aligns with financial reporting and business strategy.

Moore Markhams Auckland is committed to widening their reporting scope beyond the bottom line. We see ourselves as one of the early adopters of the ESG reporting framework, presenting our very first annual ESG report for the 2025 Financial Year, which measures our carbon footprint and how we hope to manage our environmental impact going forward, our contribution to the communities and charities we work with, and finally our ongoing commitment to fostering a culture at Moore Markhams Auckland where our people can succeed.

By engaging early in ESG reporting we believe we can assist clients by strengthening governance and meeting emerging disclosure expectations. We also believe this will enable our clients to gain competitive advantage by improving access to capital, strengthening risk management, and embedding robust systems and processes ahead of regulatory change, thereby reducing future compliance costs and disruption.

Moore Global is the 12th largest accounting network globally, with over 37,000 professionals operating across 116 countries. We are guided by the Moore Global Social Ambition strategy, which leverages the strength of our global network to drive positive change and create shared value.

In the interest of transparency, we note that this report is self-prepared and has not been independently assured or benchmarked against any reporting standard. Certain emissions-related information included in this report has been prepared with the support of Opportune, specialist emissions calculation advisors. No assurance can be derived from this report.

Unless otherwise mentioned this report covers data from 1 April 2024 until 31 March 2025.

Opportune

 **MOORE Markhams**

A note from our ESG Representative for Auckland

My interest in the issues that embody the ESG reporting framework stem from my deep admiration for the late Pope Francis who was an active advocate of what he referred to as the “integral ecology”—the idea that environmental, social, and economic issues are inseparable.

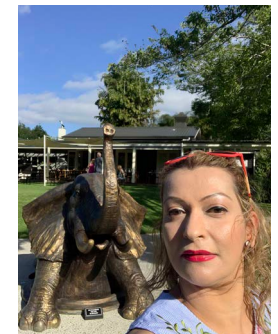
While not strictly in the reporting sense, it was this view that inspired in me greater awareness towards sustainability, social and ethical responsibility beyond just a compliance exercise.

I am extremely proud to work for a firm that supports these causes - social, environmental, and gender equality, and where people from different cultures and ethnic backgrounds are respected and appreciated.

I would like to continue working with our partners to support a culture of continuous improvement, refine our reporting, create awareness in relation

to these issues across the firm, through training and knowledge-sharing so we are committed as a firm to maturing our ESG reporting practices.

Equally I would like to encourage and challenge our clients to see responsible stewardship not as optional, but as central to economic justice, and long term societal wellbeing, while at the same time enabling them to have greater financial stability in the long run, enhance resilience in the face of regulatory changes, and uphold a great reputation as activists of sustainable business practices.



Nisha Bhojwani
ESG Representative
Moore Markhams



ENVIRONMENTAL

KEY DATA



48,992 kWh
Purchased Energy



4,954 kg
CO₂e in purchased energy
emission



330.86 T
CO₂e total measured emissions

Our Carbon Footprint

| GHG Protocol Scope | Source | TCO ₂ e (tonnes of Carbon Dioxide Equivalent) |
|------------------------|---|--|
| Scope 1 | Fuel (directly purchased) | 0 |
| Scope 2 | Electricity | 4.95 |
| Scope 3 | *T&D losses, Working from home, Staff travel, Staff commute, Purchased goods and services | 325.91 |
| Total Emissions | | 330.86 |



Scope 1, 2, and 3 emissions are categories used to measure a company’s carbon footprint. They come from the Greenhouse Gas (GHG) Protocol, which is a global standard for measuring and managing emissions.

Scope 1 (Direct Emissions) – emissions from sources an entity owns or controls, like vehicles, machinery, boilers, generators, and refrigerant-based appliances.

Scope 2 (Indirect Energy Emissions) – emissions from purchased electricity or energy used by the entity.

Scope 3 (Other Indirect Emissions) – all other indirect emissions that occur across the entities value chain, including *Transmission and Distribution losses, suppliers, business travel, waste disposal, freight, and employee commuting.

Total estimated emissions for the year ended 31 March 2025 for the Moore Markhams Auckland office are 330.86 tCO₂-e.

98.5% of emissions come from Scope 3 value-chain activities, including staff commuting, business travel, working from home, and purchased goods and services (such as IT, banking services, and printing).

1.5% of emissions come from Scope 2 purchased electricity.

Scope 1 emissions are zero, as the organisation does not own vehicles or other direct fuel-using equipment.

*Information provided by Opportune.



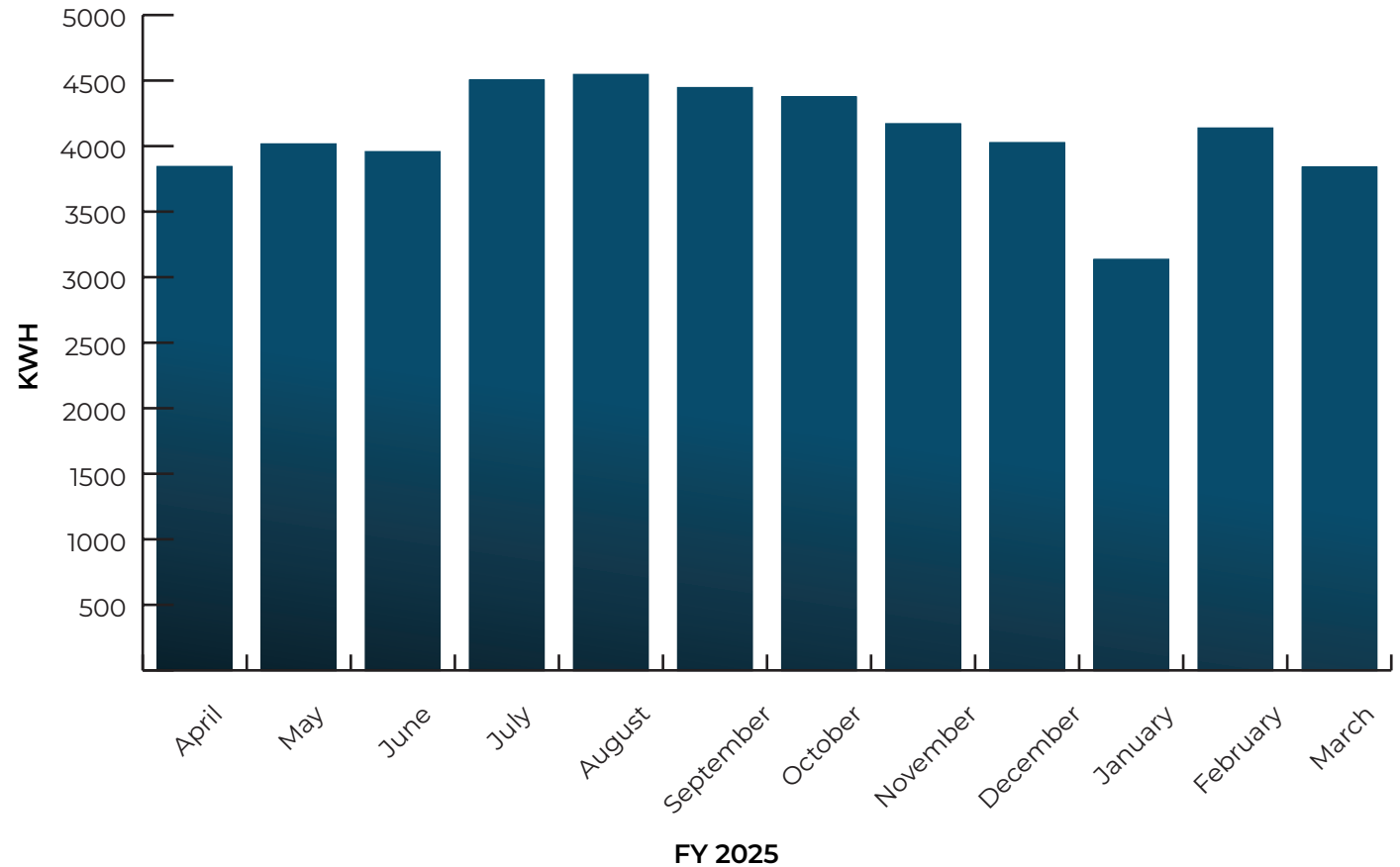
Purchased Energy

This chart shows the electricity consumption at our Auckland office at 103 Carlton Gore Road, supplied by Meridian Energy, which generates electricity primarily from hydro and wind sources.

In the 2025 financial year, the Auckland office used 48,992 Kwh of electricity, resulting in 5.33 t CO2e in purchased energy emissions. This equates to 2% of the total emissions included in our carbon footprint assessment.

Electricity use remains a key operational emissions source. We have identified opportunities to reduce energy consumption and have developed reduction plans, which are detailed in the Action Plan section of this report.

Energy Consumption 2024-25



GHG Inventory Results



215,992 KG CO₂e
Purchased Goods and Services



39,028 KG CO₂e
Staff Commute



69,966 KG CO₂e
Travel – Staff



4,954 KG CO₂e
Purchased Energy



377 KG CO₂e
T&D Losses



546 KG CO₂e
Working from Home

Purchased Goods and Services are by far the largest source of emissions, accounting for 215,992 kg CO₂e, indicating that supply chain impacts dominate the overall footprint.

Inflation-adjusted factors were applied to cost centres over \$1,000 and excluded items already accounted for in other tabs, such as purchased energy and travel.

The most carbon-intensive cost centres include:

- Computer – Backup & Maintenance - Manux
- Rent & Opex - Office
- Xero fees
- Printing
- Parking fees

Business travel is the second-highest contributor at 69,966 kg CO₂e, showing that employee travel has a significant environmental impact.

Staff commute contributes 39,028 kg CO₂e, making it a notable but smaller source compared to commuting.

Overall insight: The majority of emissions come from indirect activities (Scope 3), particularly procurement and employee-related travel, highlighting the biggest opportunities for carbon reduction efforts.



SOCIAL

Moore Values

A culture built on purpose. Lived through people.

At Moore Markhams, culture is not something we write down once a year. It is something we live every day.

Across our firms, you will find people who care deeply about their work, their teams and their clients. You will also find that while we operate in different regions and serve different markets, we are connected by a shared ethos.

That ethos is The Moore Way.

The Moore Way reflects how we do business, not just what we do. It captures our belief that people and purpose matter as much as profit. That work should feel meaningful. That leadership can be generous. And that clients are best served by people who feel supported, respected and empowered.

This culture is not aspirational. It is practical. It shows up in how we welcome new staff, how we collaborate across firms, and how we support each other through challenges and milestones. It is grounded in four core pillars.

CARE

We take responsibility. For quality, for our clients, and for each other. Moore firms are places where people look out for one another and where care is reflected in the small details as much as the big decisions.



PASSION

We care about getting it right. Our people bring energy, commitment and pride to their work. That shows up in the quality of our advice, the rigour of our standards, and the relationships we build with clients over time.



COMMUNITY

We offer local knowledge, but personally connect clients with our global network. We implement global standards, within a local framework. We exchange knowledge and expertise freely and generously, to help our clients thrive.



ACCESS

Moore firms offer something rare: genuine access. To partners. To national resources. To global opportunities. We believe the best ideas can come from anywhere, and we make it easy for people to step forward and be heard, regardless of title or geography



Community

Through our partnerships and sponsorships we work with and support organisations that make a positive difference in our communities.

Some of the charities we continue to support include:

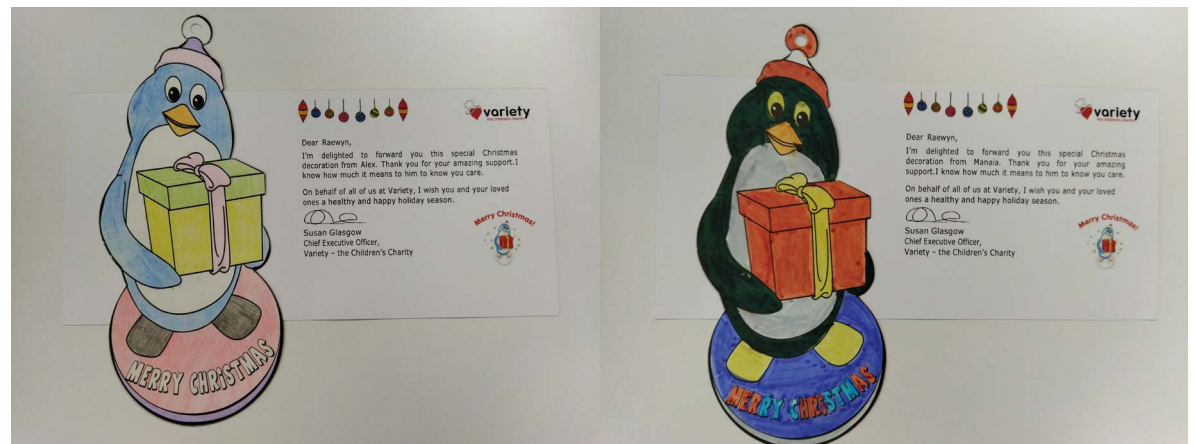
- Ronald McDonald House
- Variety Kids
- Graeme Dingle Foundation

Our initiatives have also included supporting causes such as:

- Pink Shirt Day – Raising Awareness For Anti-bullying
- Hosting A Special Children’s Christmas Party – Celebrating And Supporting Children In Need
- Bikes For Tykes – Supporting Local Children



| Charity | 2025 (\$) |
|---|---------------|
| Mental Health Organisation – Pink Shirt Day | 1,000 |
| Ronald McDonald House | 2,000 |
| Variety Kids | 1,255 |
| Special Children’s Christmas Party | 3,795 |
| Graeme Dingle Foundation | 1,150 |
| Social Ambition – Bike Building | 4,500 |
| | 13,700 |



Pink Shirt Day

Over 40 of our staff joined in fundraising and providing support for Pink Shirt Day. Pink Shirt Day works to reduce bullying by celebrating diversity in all its forms and supporting schools, workplaces and communities to be safe, supportive, welcoming and inclusive for everyone.

**PINK
SHIRT
DAY**





Corporate Challenge



Our People Focused Culture

Our people are integral to our organisation's success. We strive to provide a culture where our people feel included, valued and supported

Wellbeing continues to be a strategic priority embedded in day-to-day operations

Our health, safety and wellbeing committee are constantly driving a proactive people-focussed safety culture at Moore Markhams Auckland

Weekly mid-day move every Wednesday.

Sports massage and breathworks sessions.

Monthly Friday drinks.

Are amongst some of their initiatives ...



Breathwork

Breathworks session with Sian, promoting numerous science-backed physical and mental wellbeing benefits.

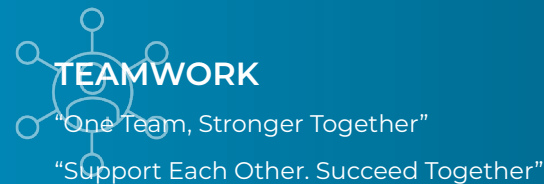
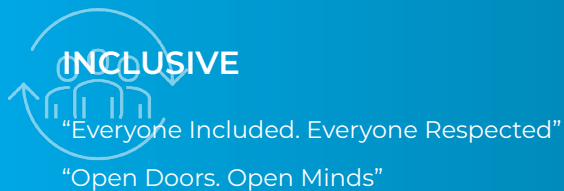


Monthly Moore Run

Our nation wide and global initiative to encourage staff participation and raise awareness across social issues.

Our Values

Our values were formed following consultation with an external HR consultant and the Moore Markhams Auckland team, so really suggested by our people. Through the use of regular surveys, we encourage staff to participate decisions made by the firm/partners that affect them. Feedback is also sought from the team to make our work environment suitable and exciting.





GOVERNANCE

Board of Directors



ANSON LAM

Anson Lam offers tax, compliance, corporate finance and due-diligence expertise with a strong pharmacy-industry focus and support for Asian investors and returning expats.



CRAIG HEMPHILL

Craig Hemphill leads the audit division, providing assurance, financial reporting and M&A due-diligence expertise across multiple sectors.



ATUL MEHTA

Atul Mehta provides tax, corporate finance and business advisory expertise with significant experience in major M&A transactions, restructuring, governance and national practice leadership.



JESS GILMOUR

Jess Gilmour provides practical accounting, tax, and commercial advice with a strong focus on supporting family and intergenerational businesses.



BELINDA YOUNG

Belinda Young specialises in business valuations, forensic and litigation support and is an accredited valuation specialist who also acts as a virtual CFO.



JONATHAN ROBERTS

Jonathan Roberts specialises in the pharmacy sector while advising clients across retail, investment, farming, legal services, forestry, emissions trading and cryptocurrency taxation.



KIRAN BHIKHA

Kiran Bhikha specialises in resolving complex tax issues, including restructures, IRD investigations, international tax and valuations, across diverse industries.



TOBY LAIDLAW

Toby Laidlaw provides compliance and business advisory services with specialised expertise in property and land tax, including planning, acquisitions, due diligence and Virtual CFO support.



SAM BASSETT

Sam Bassett (NZ Chairman) combines legal, litigation, business and tax expertise, including valuations, s15 assessments, independent trusteeships and advisory support to SME law firms.



STUART HANSEN

Stuart Hansen specialises in AML audit and regulatory compliance with extensive experience across not-for-profits, health, education and commercial sectors.

Women in Leadership



ANSON LAM

Anson Lam was appointed Director in 2025. Her experience spans the health, consultancy, and IT sectors with a particular interest in the pharmacy industry.



NISA ISMAIL

Nisa Ismail was appointed Associate Director in 2025. She is an accomplished audit professional with over 11 years of experience in the audit sector.



BELINDA YOUNG

Belinda Young is an accredited business valuation specialist with extensive experience in accounting, tax advisory, audit, forensic analysis, and litigation support.



RAEWYN BALDWIN

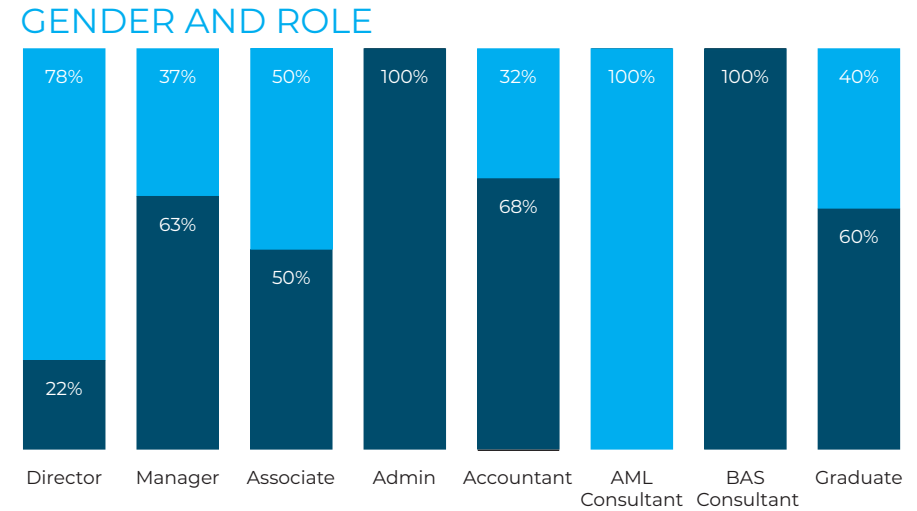
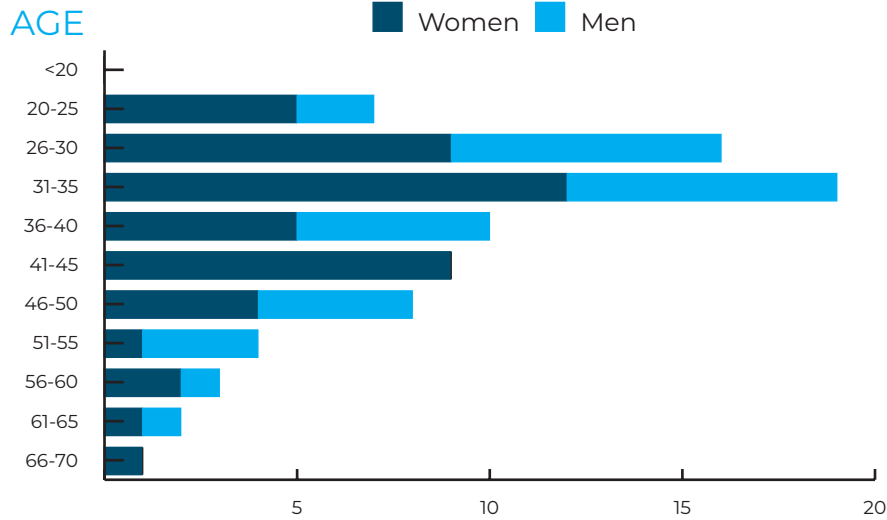
Raewyn Baldwin was appointed General Manager in 2021. She plays a key leadership role in supporting Moore Markhams Auckland's operations, strategy, and culture. Her responsibilities span overseeing daily business operations, financial management, administration, HR, IT, marketing, and project delivery, while supporting partners, staff development, and strategic initiatives.



JESS GILMOUR

Jess Gilmour brings expansive knowledge and expertise across accounting and tax advisory with a strong focus on intergenerational business.

Diversity, Equity and Inclusion



Women make up a significant majority of the workforce, holding many of the key operational and professional roles.

At senior leadership, men remain more represented at the Director level.

Some roles, such as Admin and BAS Consultant, show only female representation.

Overall, women are strongly represented across most functions, achieving balanced representation across all role levels.



Action Plan – Emissions Reduction

| GOAL | HOW/WHY/WHEN | IMPACT | TIMELINE TO IMPLEMENT* | COST TO IMPLEMENT |
|---|--|------------------|------------------------|-------------------|
| Reduce emissions from staff commuting | <p>Staff commuting is a significant source of emissions for Moore Markhams, particularly from private petrol vehicles and older, high-engine-capacity cars. As Moore Markhams does not own company vehicles, influence and policy-based approaches are recommended.</p> <ul style="list-style-type: none"> • Encourage public transport use through subsidies or incentives (bus and electric bus where available); • Promote carpooling and ride-sharing among employees; • Incentivise electric and low-emission vehicle use through workplace benefits (e.g. EV charging support, preferred parking); • Support flexible and hybrid working arrangements to reduce commute frequency; • Provide staff education on lower-carbon commuting options and climate change in general. | High | Medium Term | Low to moderate |
| Reduce emissions from business air travel and accommodation | <p>Domestic and international air travel represents a notable emissions source due to client, training, and conference related travel. Moore Markhams can reduce this impact by prioritizing alternatives and improving travel efficiency.</p> <ul style="list-style-type: none"> • Encourage virtual meetings and trainings where practical; • Consolidate trips to reduce flight frequency; • Use lower-emission travel options where available (economy seating, direct flights or car); • Select hotels with sustainability certifications or clear emissions-reduction practices; • Implement an internal travel policy prioritizing emissions reduction | Moderate to High | Short to Medium term | Low |
| Reduce energy consumption | <p>Electricity use is a key operational emissions source for Moore Markhams Auckland:</p> <ul style="list-style-type: none"> • Switch off equipment when not in use and use power-saving settings; • Upgrade to energy-efficient IT equipment and LED lighting; • Optimise heating and cooling settings and reduce after-hours energy use; • Increase staff awareness of energy-saving behaviors; • Explore renewable electricity options or certified renewable energy products. | Moderate | Short Term | Low to moderate |

Action Plan – Emissions Reduction

| GOAL | HOW/WHY/WHEN | IMPACT | TIMELINE TO IMPLEMENT* | COST TO IMPLEMENT |
|--|--|----------|------------------------|-------------------|
| Reduce emissions from purchased services and suppliers | <p>Purchased goods and services represent the largest emissions source, driven by IT services, professional services, printing, insurance, and maintenance. Reducing demand and improving procurement decisions can significantly lower emissions.</p> <ul style="list-style-type: none"> • Reduce printing and paper use through digital-first processes; • Extend the lifespan of IT equipment and reduce replacement frequency; • Prioritise suppliers with sustainability commitments and lower-carbon operations; • Include sustainability considerations in procurement decisions; • Consolidate suppliers to reduce service duplication. | Moderate | Long Term | Low |
| Buy better and buy less goods and services | <p>Where possible use locally sourced and locally grown/ made products and raw materials.</p> <ul style="list-style-type: none"> • Talk to suppliers about how they are actively reducing their own emissions; • Include sustainability as a key metric in procurement process; • Shift toward low-carbon alternatives for the products and services you purchase. | High | Long Term | High |

*Timeline to implement: short term is assumed to take between 1 to 3 years to implement, medium term as 4 to 6 years to implement and long-term as 7 to 8 years to implement.

Call to Action

At Moore Markhams we're expert at looking at the big picture; assessing the position and performance of all aspects of your business and working with you to develop the best strategies for ongoing success.

Our goal to integrate ESG reporting across all Moore Markham offices in New Zealand will not only ensure our organisation is creating sustainable business practices but in doing so we will help our clients to implement these strategies into their own business models.

Building a Sustainable Tomorrow by Sustaining Business Today

Moore Markhams
Auckland

ESG report



Moore Markhams New
Zealand Individual offices

ESG Reports



Moore Markhams New
Zealand Group

ESG Report



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