



Environmental, Social and Governance Disclosures

Reporting period of July 2023 to October 2023



About this report

This is Auxiliarius Pty Ltd's inaugural report that provides an overview of environmental, social, and governance (ESG) impacts throughout the period spanning July to October 2023. The report was prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021 and prepared by a qualified GRI Sustainability Professional and approved by the MD of Auxiliarius.

Our report has not undergone external assurance. This intentional choice underscores our dedication to transparency. By presenting our ESG impacts without external validation, we aim to foster an open dialogue with stakeholders, providing an unfiltered view of our organisational footprint. Any questions regarding this report can be forwarded to info@auxiliarius.com.au. Auxiliarius does not have any restatement to disclose for this report.

Acknowledgment to Country

We respectfully acknowledge the traditional custodians of the land on which we live and work. In recognising the continuing connection of Indigenous Australian to the land, we pay our respects to Elders past, present, and emerging. We acknowledge the richness of their cultures and the unique contributions they make to the broader community. As we navigate our endeavors on this land, we strive to learn, appreciate, and contribute to the ongoing journey of reconciliation and understanding.

Table of Content

About Auxiliarius

Message from the MD

Materiality Assessment

Environmental Impacts

Social Impacts

Governance

Future Goals and Targets

GRI Index



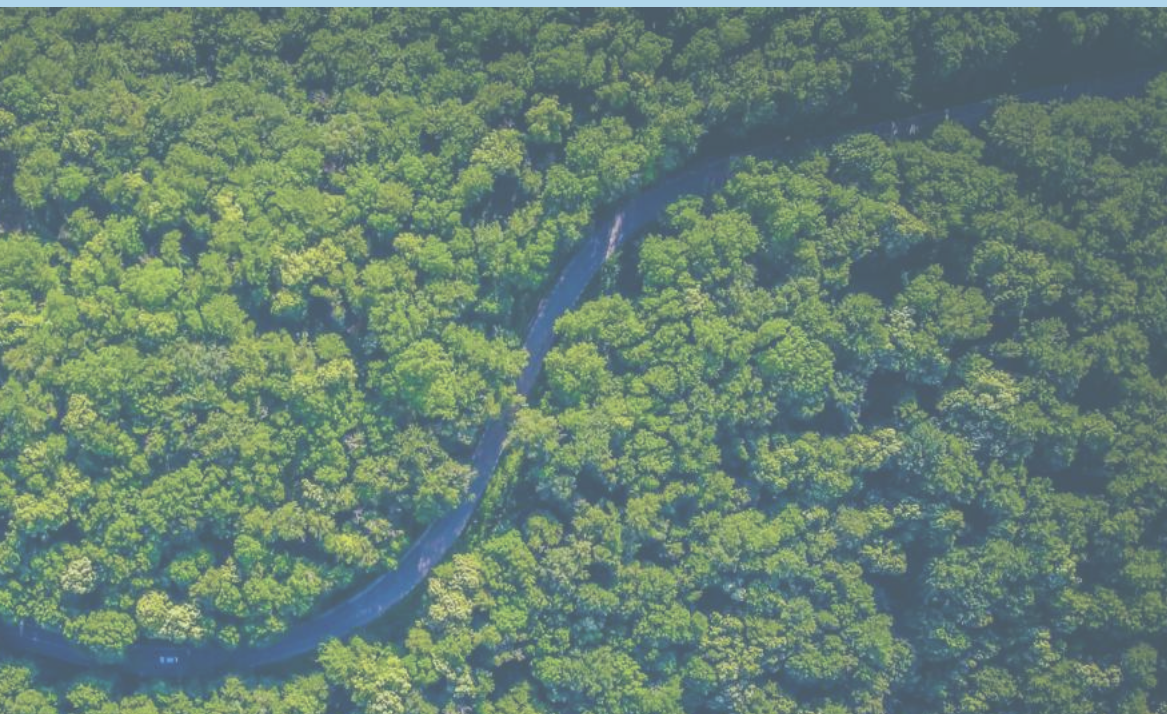
About Auxiliarius

Auxiliarius is a business consultancy that provides a service to organisations to help in understand, develop and implement suitable Environmental, Social and Governance (ESG) and Sustainability strategies to meet their strategic, operational, shareholders and client needs. We are a privately owned proprietary limited company operating in Sydney Australia, with no entities.

Auxiliarius is owned and managed by its Managing Director (MD), who has full decision-making authority, overseeing strategic execution, operations, technical aspects, and marketing. As the highest governance authority, the MD is central to shaping and updating the company's purpose, values, strategies, policies, and sustainable development goals. Additionally, he is responsible for identifying and managing impacts on the economy, environment, and communities, with an annual review and disclosure, along with implementing strategies to address them, The MD remains committed to ongoing professional development in Sustainability and ESG through training and engagement with industry associations and peers.

Our Vision

“To help create a world where companies change their priorities to put the well-being of the planet and its people on top, while also delivering long-term value to their stakeholders”



Message from our Managing Director

I am proud to unveil Auxiliarius' inaugural ESG Disclosure report, covering the period from July to October 2023. As a recently established entity, it is with great pride that we share this report, underscoring our unwavering commitment to transparency and our core values.

Since our incorporation in July 2023, we have conscientiously adhered to our commitment to minimising environmental, social, and governance impacts. Our proactive approach, evident from the outset, has resulted in commendable achievements during this initial period.

To address our Scope 3 emissions, we have implemented a stringent policy encouraging staff to opt for public transport or ride-sharing, with the use of company vehicles reserved as a last resort. Furthermore, prioritising virtual meetings will significantly curtail our need for interstate or international travel.

Looking ahead, we are steadfast in our commitment to reduce Scope 2 emissions. This involves strategic investments in renewable energy through existing providers and the installation of solar panels by 2025, aiming for minimal Scope 2 emissions by that time.

Our supplier procurement process is a key element of our sustainability strategy. Focused on partnering with organisations that share our values, it aims to foster a positive sustainability impact on the community.

On the social front, Auxiliarius is unwavering in its dedication to ensuring safe work practices and upholding worker rights for our employees. Our commitment extends to combating Modern Slavery, both internally and in the advice we offer our clients.

As a provider of sustainability services, our most significant impact lies in influencing positive change for our clients. Through our services, we will empower organisations to operate sustainably, fostering a positive environmental and societal footprint while still delivering value to their stakeholders.

The year 2024 holds immense promise, and we eagerly anticipate working collaboratively with the Auxiliarius team to make substantial positive impacts for both organisations and the broader community.

Here's to a sustainable and impactful future!

The logo for Auxiliarius, featuring a stylized green leaf icon to the left of the word "AUXILIARIUS" in a bold, blue, serif font.

Jati Teoh
Managing Director

Materiality Assessment

This Materiality Assessment Section aims to identify and prioritise the most significant environmental, social, and governance (ESG) issues that are relevant to our stakeholders and our business operations. This process is crucial for guiding our sustainability reporting and ensuring that we focus on the issues that matter most to Auxiliarius and the wider community.

Methodology

Stakeholder Engagement:

We engaged with a diverse group of stakeholders, including owners, employees, current and potential clients, and industry and community representatives. Through interviews and consultation sessions, we gathered insights into their expectations, concerns, and priorities regarding Auxiliarius sustainability.

Internal Analysis:

Internally, we reviewed our operations, business strategy, and risk assessments to identify ESG issues that could impact our performance and reputation. This analysis considered both current and emerging ESG trends.

Benchmarking and Industry Analysis

Analysing industry benchmarks and best practices to gain insights into emerging sustainability trends and key focus areas within our sector. This includes review of reports similar to Auxiliarius and literature regarding material impacts from SDG, GRI, IFRS S1 and S2, TCFD, CDP standards

Prioritisation

Using the information gathered we ranked our materiality topics based on their significance. The prioritisation process considered the actual and potential impact on our business and the importance of these issues to our stakeholders.

Impacts Identified

Environmental
Carbon Emissions & Resource Use
Waste Generation
Client Environmental Impacts



Social
Employee Wellbeing
Diversity, Equity, Modern Slavery
Supplier Procurement
Client Social Impacts

Governance
Responsible Business Conduct
Stakeholder Engagement
Data Security
Client Governance Impacts



Environmental Impacts

Carbon Emissions & Resource Use

Our operations contribute to carbon emissions primarily through consumption of electricity and gas (Scope 2), and employee travel, including car, train, and flights (Scope 3). We do not have any Scope 1 (Direct Emissions). These emissions contribute to climate change and air quality degradation.

Mitigation Strategies

To reduce our Scope 3 emission, we prioritise remote work and virtual meetings to minimise the need for travel. All employees of the company are encouraged to use public transport, carpooling or other eco-friendly transportation options such as walking or riding.

Auxiliarius will commit to investing in carbon offset program managed by Energy Australia to reduce our Scope 2 emission for the 2023-2024 Financial Year. In our strategic plan, we aim to reduce our Scope 2 emissions further by 2025 through the procurement and deployment of solar panels for our office.

Carbon Emission and Resource Consumption disclosures

Carbon Emissions for Auxiliarius were calculated from the Carbon Positive Calculator (<https://carbonpositiveaustralia.org.au/carbon-footprint-calculator/>).

Carbon Emissions & Resource Use Disclosures for July to October 2023

	Resource used in reporting period	GHG (tCO ₂ e)
<u>Scope 3</u>		
Fuel	48 litres of fuel	0.113
Public Transport	90km per week (12 weeks)	0.048
<u>Scope 2 *</u>		
Electricity	267.3 MWh	0.211
Gas	249.8 MJ	0.016
Total		0.576

* When assessing our Scope 2 emissions, we aggregated the electricity and gas consumption within the premises shared by our office during the reporting periods. Subsequently, we allocated 20% of this combined total as the portion directly attributable to the business's energy consumption.

Environmental Impacts

Waste Generated

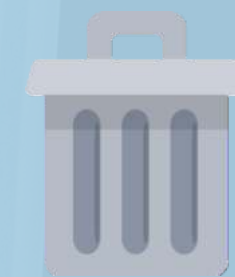
Our operations contribute to diverse waste streams, including office waste (paper, cardboard, electronic waste), electronic waste (computers, printers), organic waste (food scraps, coffee grounds), and limited hazardous waste.

Mitigation Strategies

Our commitment to minimizing waste and mitigating environmental impacts is demonstrated through strategic initiatives such as:

- Promoting a paperless office by encouraging digital documentation and communication, minimising printed materials and actively advocating for double-sided printing.
- Electronic waste is responsibly managed through certified recycling facilities.
- Our kitchenette incorporates a composting bin for the responsible disposal and reuse of organic waste as compost.
- Adherence to regulations governs our management of hazardous waste, with partnerships formed with licensed disposal companies for proper handling and disposal.

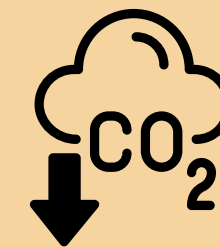
Waste Generated Disclosure for the period of July to October 2023



Estimated food and mixed waste of **0.073 tonnes**



Estimated **0.004** tonnes of paper/cardboard waste.



Estimated emission total of **0.1665 t CO₂e.**

*Emissions from waste generated were calculated using the National Greenhouse Accounts Factors: 2023, Table 14 Waste mix methane conversion factors and emission factors.

Environmental Impacts

Client Environmental Impacts

In the pursuit of enhancing environmental, social, and governance (ESG) and sustainable practices, Auxiliarius play a pivotal role in assisting clients to make tangible progress in sustainability. The following outlines the key aspects through which our consultancy can contribute to a more sustainable future for our clients and the environment.

How Auxiliarius Provides Positive Impacts for Our Clients

Sustainability Advice

Strategy development

Implementation



Sustainable Supply Chain

Sustainable Resource Management

Biodiversity Conservation

Community Engagement

Renewable Energy Adoption

Carbon Footprint Reduction

Social Impacts - Employee Well Being

At Auxiliarius, we prioritise the well-being of our employees and have implemented several initiatives to promote their health, safety, and work-life balance. Despite being a small organisation, we recognise the significance of fostering a supportive and sustainable work environment. Here are some of our key initiatives:

Balance Work Arrangements

We understand that work-life balance is essential for our team's overall happiness and productivity. As a small business, we provide flexible work arrangements, including working from home, part-time schedules, and adaptable working hours to accommodate personal needs.

Our Achievements

Since the inception of our business, we have operated entirely in a remote work setup, offering part-time schedules to our employees during the initial phase of our operations. This approach has afforded our team members the chance to maintain strong connections with their families while also fostering a robust work-life balance.



Social Impacts - Employee Well Being

Health and Safety

Employee safety is of paramount importance. We've developed health and safety protocols to ensure a safe working environment whether it be in the office or at our client's sites. Regular safety training and risk assessments are conducted to mitigate potential workplace hazards.

Since our inception, all employees at Auxiliarius has received comprehensive training in office and home-based Occupational Health and Safety (OH&S) practices. This training covers a range of crucial topics, such as ergonomics, first aid, hazard identification, and mitigation strategies. Furthermore, we have been equipped with the knowledge and skills to effectively integrate and adhere to our clients' specific OH&S protocols when working at their respective locations.

This multifaceted training approach underscores our commitment to ensuring a safe and secure working environment, both for our team members and when collaborating with our clients. Our OH&S Policy can be accessed on our website at <https://auxiliarius.com.au>.

As of 1 October 2023, there has been no reported cases of injuries or near misses at Auxiliarius.



Social Impacts - Employee Well Being

Mental Health Support

We are committed to the mental well-being of our employees. We provide access to counselling services and resources to help them manage stress, anxiety, and maintain a healthy work-life balance.

Our adaptable work arrangement enables our employees to allocate personal days for pursuing individual projects or simply unwinding.

In collaboration with Beyond Blue, we have established a support system to ensure that our team members have access to the necessary assistance whenever they require it. This approach aligns with our commitment to fostering a healthy work-life balance and prioritising the well-being of our staff.

From July 1 to October 1, 2023, no workdays were lost to mental stress among the team members of Auxiliarius while performing their services.



Social Impacts - Employee Well Being

Professional Development Opportunities

We encourage continuous learning and growth by providing opportunities for professional development. This includes financial support for relevant courses, workshops, and conferences.

Up to this point, our team has actively participated in numerous networking events and sustainability conferences, aiming to enhance their insights into the evolving sustainability landscape across various industry sectors. Additionally, our employees are presently engaged in further educational courses, dedicated to deepening their comprehension of the GRI Standards for 2021.

These initiatives underscore our commitment to staying at the forefront of sustainability knowledge and equipping our team with the latest tools and expertise to better serve our clients in the ever-evolving ESG and sustainability landscape.



From July 1 to October 1, Auxiliarius staff attended at total of 4 conferences and 2 networking events and have undertaken additional GRI Standards 2021 training in understanding new Sector Standards and IFRS S1 and S2 Standards.



Social Impacts - Employee Well Being

Sustainability Practices

Auxiliarius' overarching sustainability strategy serves as a guiding framework for our day-to-day operations. Within this framework, we are dedicated to minimising our environmental impact by implementing measures to reduce waste generation and optimize energy usage. Simultaneously, we are dedicated to educating our workforce about our sustainability objectives, underscoring our commitment to creating a greener and more sustainable future.

As part of our sustainability strategy, we have introduced the procurement of compost tumblers or bins for our staff. This initiative serves a dual purpose, aiming to encourage our employees to compost their food waste not only for the benefit of our business but also to foster positive waste reduction habits in their personal lives, thereby minimising landfill waste. This proactive step aligns with our commitment to enact on our sustainability principles through action.



Regular Feedback and Open Communication

Regular informal team engagements are a cornerstone of Auxiliarius' approach to building a strong sense of camaraderie within our small team. These events are pivotal in nurturing a positive work culture and enhancing employee satisfaction. Simultaneously, they serve as a platform for open communication, enabling employees to offer regular feedback and ensuring their voices are not only heard but also instrumental in driving continuous improvements in our workplace initiatives.



Social Impacts - Diversity, Equity and Modern Slavery

Diversity

At Auxiliarius, we firmly believe in the power of diversity to drive innovation and foster a more inclusive workplace. Our commitment to diversity extends beyond tokenism, embracing a culture where employees from various backgrounds, experiences, and perspectives are valued and given equal opportunities. By nurturing a diverse workforce, we aim to tap into a wealth of creative ideas and perspectives, ultimately making our services more comprehensive and our company stronger.

We have diverse hiring practices to manage and to mitigate potential bias. We employ based on experience, capabilities and fit for role and are not influenced by personally identifiable information of potential applicants.

We seek partnerships with like-minded organisations, amplifying our collective impact in addressing diversity in the workplace.

Equity

At Auxiliarius, we are dedicated to ensuring that all our employees have equal access to opportunities, resources, and support. Our commitment to equity extends to our clients and the broader community, as we work to provide fair and unbiased services that help level the playing field. By championing equity, we strive to create a world where everyone, regardless of their background, can thrive and succeed.

All of our employees have equal opportunities for career advancement, regardless of their background. We conduct regular pay equity audits to ensure that employees are paid fairly and equally for equivalent roles, regardless of gender, ethnicity, or other factors.

We enforce a strict zero-tolerance policy against discrimination and harassment. This ensures that employees feel safe and encouraged to report any instances of bias or discrimination.

Modern Slavery Commitment

The fight against modern slavery is central to Auxiliarius' mission. We are dedicated to eradicating this heinous crime from supply chains and business operations. We assist organisations in identifying and eliminating any involvement in modern slavery, ensuring their practices align with international standards. At Auxiliarius, we believe that by eradicating modern slavery, we not only promote ethical business practices but also contribute to a more just and humane world. Our dedication to eradicating modern slavery is evident through our Modern Slavery Statement and Policy, accessible on our website at <https://auxiliarius.com.au>.

Social Impacts - Client Impacts

We have the capacity to create positive influence to our clients we engage with, with a specific focus on enhancing diversity, promoting equity, and upholding social responsibility. These core values have the capabilities to impact our clients in the following areas:

Inclusive Policies

Our expertise enables us to assist our clients in developing inclusive workplace policies that address diverse needs. These policies encompass a spectrum of measures, including flexible work arrangements and support for employees with disabilities, ultimately contributing to the creation of a more supportive and equitable work environment.

Diversity in Leadership

We possess the capability to aid our client organisations in the process of reshaping their leadership teams to achieve a more diverse representation. Such a transformation can yield enhanced decision-making, innovative strategic approaches, and a boost in employee morale.

Equity in Recruitment

We can guide our clients towards the implementation of more equitable hiring practices, which in turn fosters the attraction of talent from diverse backgrounds. This not only enhances their workforce's diversity but also elevates their reputation as inclusive employers.



Social Impacts - Suppliers and procurement processes

Auxiliarius' supply chain reflects its approach to sustainability, embedding eco-friendly practices throughout its operations and collaborations.

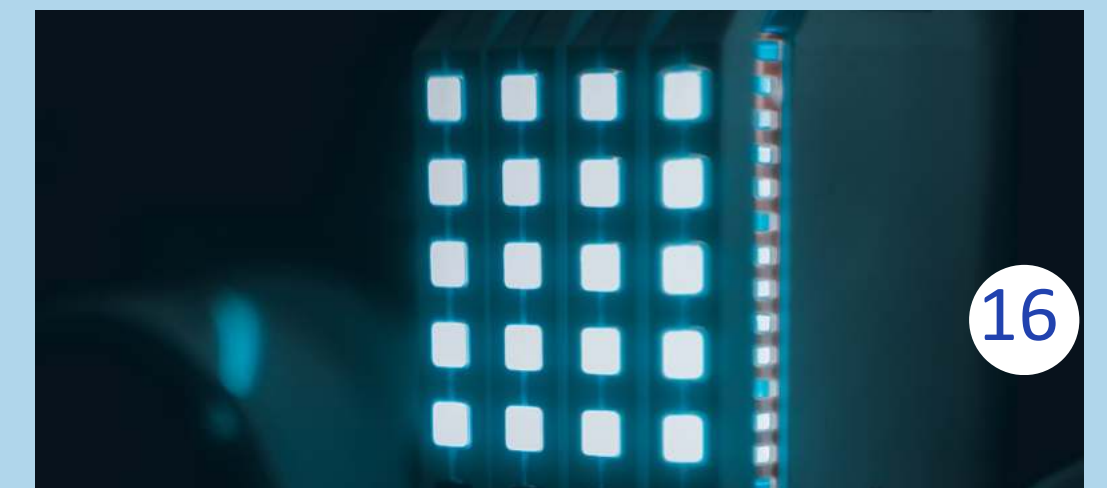
Auxiliarius, as a service organisation, engages with multiple suppliers for various needs, including technology hardware from Samsung and Microsoft Surface Pro, office supplies sourced from Officeworks, Ikea, Woolworths, and Coles, vehicle transport facilitated by Toyota, and public transport services provided by NSW Transport. It's important to note that Auxiliarius does not maintain formal, ongoing contracts or relationships with its suppliers; instead, the interactions are transactional in nature.

Auxiliarius has implemented processes to ensure that our suppliers meet the values of the Auxiliarius. These include the following:

1. Eco-friendly office materials: recycled paper, energy-efficient electronics, non-toxic stationery.
2. Tech integration for low carbon impact: energy-efficient computers, lighting, and appliances.
3. Supplier selection based on sustainability and ethical practices, aligning with company values.
4. Cloud-based data storage (Office 365, Google Drive) for resource efficiency and remote work.
5. Environmentally conscious transportation for client meetings, emphasizing public transport use.
6. Strategic alliances with sustainability-focused organizations, enhancing professional networks and services.
7. Continuous evaluation and optimization of the supply chain for environmental and social impact improvement.

We engage the services of specialised contractors on an as-needed basis. These contractors carry out various tasks such as conducting comprehensive energy audits, providing guidance on emission assessments, and facilitating the collection of ESG (Environmental, Social, and Governance) data.

It's worth noting that our engagement with these contractors follows a project-specific framework, ensuring that their involvement is tailored to the unique needs of each project. Notably, Auxiliarius maintains a distinct separation from these contracted organisations, as we do not hold any formal partnership agreements with them. This approach underscores our commitment to providing unbiased and objective support to our clients, while harnessing the expertise of these contractors to deliver comprehensive sustainability solutions.



Governance - Responsible Business Conduct

Auxiliarius is committed to conducting business with a strong ethical and sustainable foundation. Our Responsible Business Conduct Policy (<https://auxiliarius.com.au>) serves as a testament to our dedication. It is implemented and overseen by our Managing Director, with transparency ensured through publication on our website and communication to employees.

Under our environmental commitments, we aim to reduce our carbon footprint through energy efficiency, sustainable procurement, and resource conservation, with a focus on minimising waste. Social commitments encompass human rights, diversity, community engagement, and employee well-being, fostering a diverse and inclusive work environment while actively engaging with the local community.

In terms of governance, we uphold the highest ethical standards, ensure compliance with relevant laws and regulations, and maintain strict client confidentiality. Client commitments include providing tailored sustainability solutions, education and awareness, and measuring the positive impact of our consultancy services. Continuous improvement is achieved through monitoring, annual evaluation, and stakeholder engagement, all aimed at contributing to a more sustainable and responsible business landscape.

Our commitment to integrating Sustainability principles into our operations and those of our clients reflects our dedication to a better future for our children and the wider community.



Governance - Stakeholder Engagement

Auxiliarius takes a comprehensive and inclusive approach to stakeholder engagement, recognising its pivotal role in achieving sustainability objectives. Our approach encompasses the following key elements:

Categories of Stakeholders and Identification

We engage with a diverse range of stakeholders, including but not limited to:

- Clients: SMEs seeking sustainability guidance and support.
- Local Communities: Residents and organisations in the Sydney area.
- Regulators and Authorities: To ensure compliance with relevant laws and regulations.
- Industry Partners: Collaborative efforts with other sustainability -focused organisations.
- Employees: Our own team members who are integral to our operations.

Stakeholders are identified through a proactive and ongoing process that involves mapping our network, conducting stakeholder analysis, and considering their relevance to our mission and activities.

Purpose of Stakeholder Engagement

Our engagement with stakeholders serves multiple purposes:

- Understanding Needs: We aim to understand the unique needs, concerns, and expectations of each stakeholder group.
- Informed Decision-Making: Insights from stakeholders inform our decision-making processes and strategic planning.
- Transparency: We prioritise open and transparent communication to build trust and credibility.
- Continuous Improvement: Stakeholder feedback guides us in continuously improving our services and operations.
- Mutual Benefits: We seek to create value for both our consultancy and our stakeholders, fostering mutually beneficial relationships.

Ensuring Meaningful Engagement

To ensure meaningful engagement with stakeholders, we employ the following strategies:

- Two-way Communication: We actively listen to stakeholder feedback and concerns, and we provide clear and timely responses.
- Regular Dialogues: We conduct regular meetings, surveys, and consultations to maintain an ongoing dialogue.
- Customised Approaches: Our engagement strategies are tailored to the specific needs and preferences of each stakeholder group.
- Diversity and Inclusion: We embrace diversity and inclusivity, ensuring that all voices are heard and valued.
- Accountability: We hold ourselves accountable for acting on stakeholder input and tracking progress.

Auxiliarius is committed to a holistic approach to stakeholder engagement that recognises the significance of diverse stakeholder categories, the purpose-driven nature of engagement, and the ongoing effort to ensure that engagement is meaningful and mutually beneficial. This approach not only aligns with our mission of creating a positive impact but also contributes to the broader goal of promoting sustainability and responsible business practices within our community.

Governance - Data Security Disclosures

At Auxiliarius, we are fully committed to ensuring the security and privacy of data. We believe that strong data security not only safeguards our stakeholders but also aligns with our commitment to environmental, social, and governance responsibilities. Our data security practices support our dedication to responsible and ethical data handling. These practices are guided by a comprehensive framework that includes the following key points:

Privacy Policy

We have established clear privacy policy that cover data collection, storage, processing, and disposal. The policy are regularly reviewed to stay compliant with legal and regulatory requirements. Auxiliarius' Privacy Policy can be accessed at <https://auxiliarius.com.au>

Employee Training

All our employees receive training on data security best practices to ensure they understand their role in maintaining data security. Incident Response Plan: We have a well-defined incident response plan in place to manage data breaches or security incidents, including notifying affected parties and relevant authorities when required.

Contractors/Supplier Assessments

We carefully evaluate third-party vendors and partners based on their data security practices to safeguard data shared with external entities.

Encryption

We use encryption for data transmission and storage to protect against unauthorised access or interception, enhancing data security. Regular Security Assessments: Regular assessments and audits are conducted to identify vulnerabilities and risks. We take immediate action to address any issues.

Continuous Improvement

We continuously monitor and enhance our data security practices to adapt to emerging threats and technological changes.

Compliance

We are committed to complying with the Australian Privacy Act 1988.

Access Control

Access to sensitive data is restricted to authorised personnel based on their roles and responsibilities, ensuring that only those who need access have it.

For our reporting period of July to October 2023, there was no security breach identified or reported.

Governance Disclosures

Conflicts of interest

Managing conflicts of interest is crucial for maintaining transparency, credibility, and trust in Auxiliarius.

Conflicts of interest at Auxiliarius are managed through the following processes:

- Identification and disclosure of conflict or potential conflict of interest risks.
- Review and Resolution of conflicts of interest.
- Implement a recusal mechanism as needed.
- Training and education of employees on conflict of interest specific to Auxiliarius
- Communication of conflicts with clients and other stakeholders
- Continuously improve our process with feedback from stakeholders.

Auxiliarius' Conflict of Interest Policy can be reviewed at <https://auxiliarius.com.au>

Compliance with the laws and regulations

Auxiliarius is committed to operating in full compliance with all relevant laws and regulations governing the Sustainability sector in Australia.

We are proud to affirm that we have maintained a track record of strict adherence to these legal requirements.

Our commitment to ethical and lawful practices is reflected in our clean compliance record, with no fines or monetary sanctions imposed on our operations.

We prioritise transparency, sustainability, and responsible business practices to not only meet legal obligations but also to fulfill our broader mission of making a positive impact on the environment, society, and the business community.

Membership Associations

Auxiliarius proudly holds a general membership with the Global Reporting Initiative (GRI), demonstrating our commitment to international sustainability standards and best practices.

As a general member, it's important to highlight that we do not hold a position that allows us to influence the mission or objectives of the association.

This underscores our dedication to upholding the integrity and impartiality of the GRI's mission, which is instrumental in shaping our own activities.

By not wielding influence over the GRI's mission, we ensure that our engagement with the association remains transparent, ethical, and aligned with its broader goals.

Governance - Commitment to Remediate Negative Impacts

As part of our commitment to sustainability, Auxiliarius actively addresses any negative impacts we identify, considering it our duty to remedy them. We believe this is essential for our growth and our obligation to the communities and environments where we operate. We commit to cooperating fully to find solutions and rectify any unintentional harm, aiming to leave a positive legacy

Grievance Approach

Auxiliarius has established a comprehensive approach to grievances and remediation. We offer an easily accessible grievance mechanism, allowing clients, employees, and concerned parties to submit grievances via email (concern@auxiliarius.com.au) or a confidential online form on our website. Our experienced grievance response team handles these concerns impartially, reflecting our commitment to addressing issues transparently.

Addressing Grievances

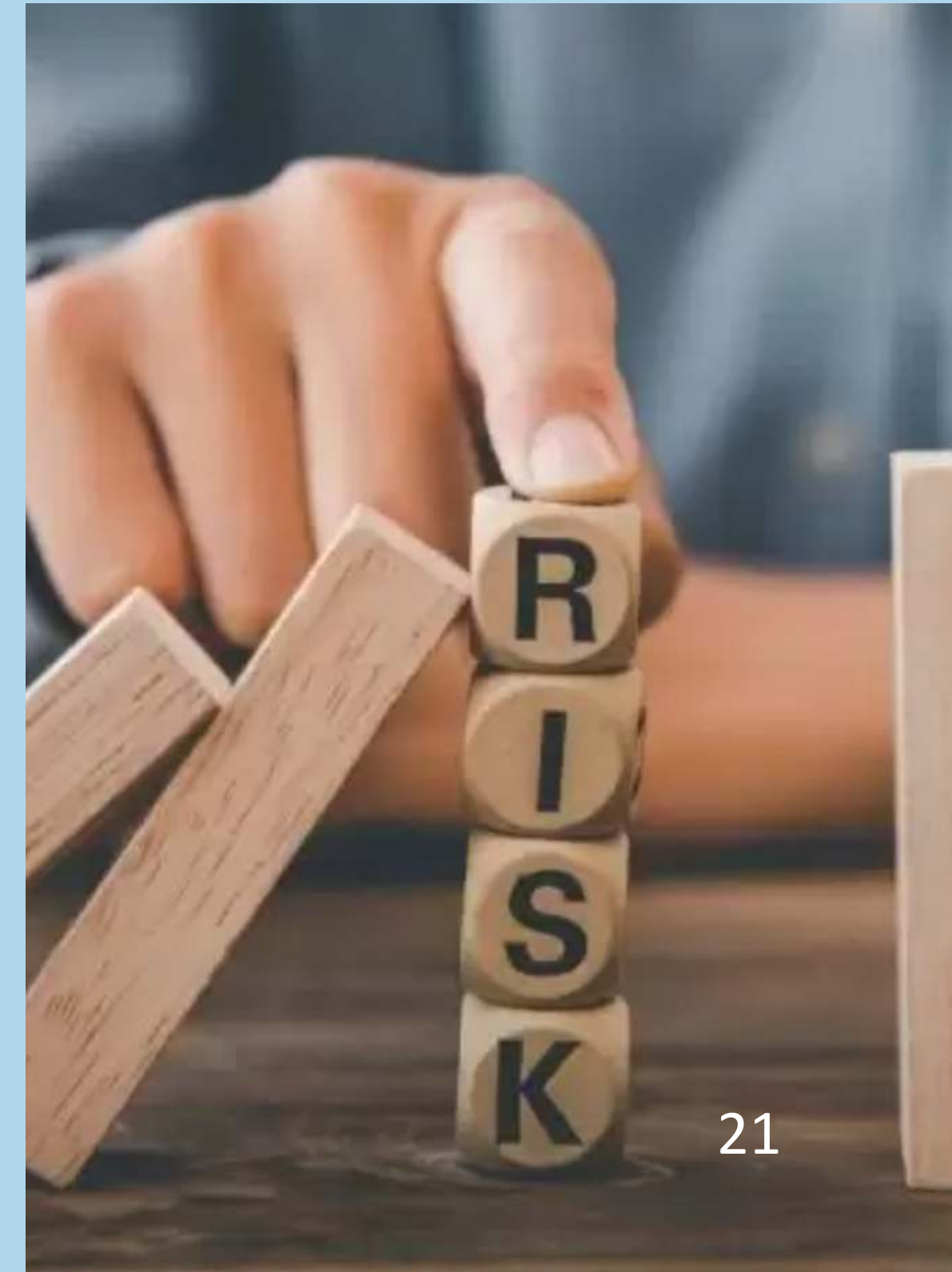
This commitment to addressing grievances is fundamental to our mission of providing responsible ESG consultancy services. We continuously learn from feedback to improve our operations, better serving clients and contributing to a sustainable business environment. Moreover, we take proactive measures to remediate any negative impacts we identify as having caused or contributed to.

Identifying Risks and Impacts

One essential process involves conducting thorough risks and impact assessments across our operations, projects, and client engagements. We identify adverse effects on the environment, society, or governance and implement action plans for mitigation. Collaborating with affected parties and stakeholders, including impacted communities, regulatory bodies, and local authorities, is key to our remediation efforts. Working together will be the most effective way to address complex challenges.

Risk/Impacts Mitigation Strategies

Auxiliarius develops tailored risk mitigation strategies for each identified risk/impact. These strategies are proactive, aiming to minimise the impact or likelihood of occurrence. They may include process enhancements, contingency planning, diversification of resources, and the implementation of technologies to address emerging risks.



Governance - Commitment to Remediate Negative Impacts

Stakeholder Engagement

We prioritise stakeholder engagement throughout the development and enhancement of our grievance mechanisms. Recognising that their insights and perspectives are vital, we maintain an ongoing dialogue. Stakeholders are encouraged to report grievances and provide feedback, allowing us to address concerns promptly and make real-time adjustments. This collaborative approach underscores our commitment to transparency, accountability, and responsible business practices.

Continuous Monitoring

Furthermore, monitoring the effectiveness of our grievance mechanisms and remediation processes is central to our responsible business conduct. We track and report their performance, with stakeholder feedback playing a crucial role. This includes record-keeping, trend analysis, and input from those who have engaged with our grievance mechanisms. Additionally, we evaluate the outcomes of our remediation programs to assess their success in addressing issues and mitigating harm, utilising both quantitative metrics and qualitative evaluations.

Reporting and Communication:

Our commitment to transparency is evident in our annual sustainability report and website. We highlight the effectiveness of our grievance mechanisms and remediation processes through anonymous case studies, offering insights from successful resolutions and challenges. We actively engage stakeholders through surveys and consultations, enriching our reporting for a comprehensive view of our responsible business practices' impact and efficacy. These efforts uphold accountability and transparency, contributing positively to our community and the environment.



Client Governance Impacts

Auxiliarius' unwavering commitment to enhancing our clients' governance is driven by the core principles of transparency, responsibility, and sustainability. Through our expertise we have the potential to positively impact our clients through improving their reporting and transparency. We have the capability to contribute to several significant positive impacts on their governance structures.



Reduction of Financial Risks

By facilitating a more transparent and comprehensive reporting process, we can enable our clients to identify and mitigate financial risks more effectively. This proactive approach ensures that potential financial challenges can be addressed promptly, safeguarding their financial stability and growth.

Reputation Enhancement

Transparent reporting and responsible governance practices contribute to a positive reputation. Our clients can benefit from an improved public image and stakeholder trust, which, in turn, enhances their competitiveness and attractiveness to investors.

Our mission as sustainability consultants is to empower our clients with the tools, knowledge, and strategies to improve governance through reporting and transparency. The positive impacts we facilitate aligns with our commitment to creating a better world for our clients and the broader community.

Enhanced Governance Practices

Our assistance in refining reporting mechanisms can empower our clients to adopt stronger governance practices. Improved reporting not only fosters accountability but also facilitates better decision-making processes, enabling our clients to potentially meet the highest standards of governance.

Stakeholder Confidence

Through our guidance, our clients can bolster the confidence of their stakeholders, including shareholders, customers, and regulatory bodies. This increased trust is instrumental in solidifying their governance structures.



Our Future Goals and Targets



At Auxiliarius, we are dedicated to pursuing long-term sustainability objectives. Our vision is to further integrate sustainability into our core operations, solidify our commitment to responsible business practices, and create lasting positive impacts. This section outlines our future goals and the roadmap we have established to achieve them.

Sustainability Goals



Client Impact Metrics

By 2025, we will establish a comprehensive system for quantifying and reporting the positive impacts of our consultancy services on clients' sustainability performance.

Stakeholder Engagement

We will continue to strengthen our engagement with stakeholders, including clients, partners, associations and the local community, aiming to enhance transparency and accountability.

Carbon Neutrality

By 2025, we aim to achieve carbon neutrality by reducing our operational emissions and investing in renewable energy sources. This commitment reflects our dedication to addressing climate change and aligning with Australia's Commitment to achieve net zero emissions by 2050 and reduce greenhouse gas emissions by 43% below 2005 levels by 2030.

Improve on our Sustainable Procurement

Over the next 2 years, we will refine on our existing sustainable procurement program to improve on our sourcing practices and increase our engagements with environmentally responsible products and services.

Improve Client and Community Sustainability.

We are committed to continually enhance the sustainability performance of both our clients and the communities in which we operate.

Roadmap to Our Goals - Year 1: Establishing the Foundation

In pursuit of our sustainability goals, we have undertaken a comprehensive baseline assessment of our current sustainability performance. The findings have been documented in our inaugural ESG Report, reflecting our commitment to transparency. We have identified our emission sources and established a quantitative benchmark for Auxiliarius. This serves as our starting point for emissions reduction initiatives and guides our path toward a more sustainable future.

We have initiated a sustainable procurement program. This strategic move underscores our dedication to responsible sourcing practices. Furthermore, we have seamlessly integrated our sustainability policy into our operations. This policy provides a clear framework for responsible decision-making, ensuring that sustainability is ingrained in every facet of our business.

To empower our team and foster a culture of sustainability, we have implemented sustainability training program. This initiative is designed for both our existing and new employees with the knowledge and skills necessary to contribute to Auxiliarius sustainability principles. By providing the necessary training, we aim to create a workforce that actively participates in our mission to create a more sustainable and responsible future.

Roadmap to Our Goals - Year 2 and Beyond: Improving on Our Impacts

Our roadmap to sustainable success begins with intensive research to identify and evaluate viable options for renewable investments. These initiatives are instrumental in our quest to achieve carbon neutrality. By strategically allocating resources to clean energy solutions, we will reduce our environmental footprint and contribute to a greener future.

To stay ahead on our sustainability journey, we commit to maintaining an up-to-date understanding of regulations and prevailing industry trends. This knowledge will not only guide our in-house practices but also enable us to provide accurate and timely advice to our clients. By aligning our strategies with the latest standards and market dynamics, we ensure that we remain at the forefront of responsible and sustainable business practices.

We will broaden the scope of our sustainability initiatives. This expansion encompasses our clients' sustainability performance and the measurement of their environmental and social impacts. By incorporating these elements, we aim to forge stronger partnerships, provide holistic sustainability solutions, and enhance the overall well-being of the communities we serve.

One of our primary goals is to amplify our positive impact on our clients' sustainability performance. To achieve this, we are committed to growing our organisation strategically. By expanding our reach, capabilities, and resources, we empower ourselves to better support our clients in their sustainability endeavours. This growth will not only benefit our organisation but also magnify the positive changes we can bring to the world of sustainability.

Roadmap to Our Goals - Our Continuous Improvements

Our commitment to long-term sustainability goals and the continuous improvement of our sustainability efforts aligns with our mission to create a better world for our clients, our community, and future generations. We will regularly report on our progress towards these goals, ensuring transparency and accountability in our journey towards a more sustainable and responsible future.

Progress Reviews: Our quarterly and annual progress reviews are systematically conducted, tracking our goals achieved and identifying areas improvements. These reviews function not only as evaluative benchmarks for the success of sustainability initiatives but also as way to identify and implement improvements to our current process. We will focus on our project management, data collection and reporting, our risk management and internal communication processes.



Active and ongoing engagement with stakeholders. Through the systematic collection and incorporation of feedback from a diverse stakeholder base, a dynamic feedback loop is established, informing the evolution of sustainability strategies. Our focus will be to get feedback on our initiatives and responsiveness as well as to identify areas for improvement in building and maintaining stakeholder relationships. This collaborative approach ensures that our initiatives are not only responsive to the needs and expectations of our community but also reflective of broader industry trends and global best practices. Stakeholders, ranging from clients to local communities, play a pivotal role in shaping the trajectory of our sustainability journey, rendering their input indispensable in our pursuit of excellence.



Roadmap to Our Goals - Our Continuous Improvements

Commitment to continuous learning. Recognising the ever-changing landscape of sustainability trends, we will focus on continuous employee training and capacity building. These initiatives ensure that our team maintains proficiency in navigating the dynamic sustainability terrain, staying well-informed about the latest industry developments and emerging best practices. This proactive stance not only enhances our team's expertise but also strengthens our consultancy's ability to provide innovative and impactful sustainability solutions to our clients.



Adaptation to the ever-changing regulatory environment. Continuous monitoring and proactive adherence to the evolving regulatory landscape are imperative for Auxiliarius. This entails consistently reviewing both Australian and international regulations, along with various reporting standards, to assess our compliance with the changing sustainability requirements. The goal is to keep Auxiliarius up-to-date with the latest sustainability and reporting requirements, enabling us to identify and address any gaps in our regulatory compliance processes. Through this integrated approach, we position ourselves at the forefront of sustainable business practices, demonstrating our commitment to staying abreast of evolving standards and fostering a culture of responsible corporate citizenship.



GRI Reporting Index

Auxiliarius Pty Ltd has reported in accordance with the GRI Standards 2021 for July to October 2023. For consultancy industry there are no Sector Standards.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	COMMENTS/REASONS FOR OMISSIONS
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organisational details	Page 3	
	2-2 Entities included in the organisation's sustainability reporting	Page 2	
	2-3 Reporting period, frequency and contact point	Page 2	
	2-4 Restatements of information	Page 2	
	2-5 External assurance	Page 2	
	2-6 Activities, value chain and other business relationships	Page 3	
	2-7 Employees		Auxiliarius is a company with one employee.
	2-8 Workers who are not employees	Page 16	
	2-9 Governance structure and composition	Page 3	
	2-10 Nomination and selection of the highest governance body	Page 3	
	2-11 Chair of the highest governance body		Auxiliarius is a small company with no chairperson. The highest governance body is the Managing Director.
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 3	
	2-13 Delegation of responsibility for managing impacts	Page 3	
	2-14 Role of the highest governance body in sustainability reporting	Page 3	
	2-15 Conflicts of interest	Page 20	
	2-16 Communication of critical concerns	Page 3	
	2-17 Collective knowledge of the highest governance body	Page 3	
	2-18 Evaluation of the performance of the highest governance body	Page 3	
	2-19 Remuneration policies		The remuneration for the Managing Director of Auxiliarius is in the form of a salary
	2-20 Process to determine remuneration		Reviews of remunerations will be undertaken annually and will depend on company financial and sustainability performance including revenue, profit, reduction in carbon footprint and waste and positive impacts on our clients. There is currently no incentive or bonus structure in place for the Managing Director
	2-21 Annual total compensation ratio		
	2-22 Statement on sustainable development strategy	Page 4, 17	
	2-23 Policy commitments	Page 4, 17	
	2-24 Embedding policy commitments	Page 17	
	2-25 Processes to remediate negative impacts	Pages 6, 7, 19, 22-23	
	2-26 Mechanisms for seeking advice and raising concerns	Page 17, 22-23	
	2-27 Compliance with laws and regulations	Page 20	
	2-28 Membership associations	Page 20	
	2-29 Approach to stakeholder engagement	Page 20	
	2-30 Collective bargaining agreements		Auxiliarius does not have any collective bargaining agreements.

GRI Reporting Index

Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 5	
	3-2 List of material topics	Page 5	
Procurement practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 16	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		Auxiliarius only source from suppliers based in Sydney, Australia for all their purchases for the business.
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 6	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 6	
	302-2 Energy consumption outside of the organization		We are unable to calculate our energy consumption outside of the business as our suppliers are predominantly large retail organisations that does not provide energy consumptions data for each items purchased.
	302-3 Energy intensity		Auxiliarius provides bespoke sustainability advice and cannot ascertain our energy intensity in terms of output/usage per service. There is significant variability in energy intensity to quantify for the purpose of this report.
	302-4 Reduction of energy consumption		As this is our inaugural report, we are unable to provide our reduction in energy consumption calculations. We will provide this information in our subsequent reports.
	302-5 Reductions in energy requirements of products and services		We are unable to present the data regarding our reduction in energy requirements. The necessary information for this disclosure is yet to be collected. However, it is important to note that we have proactively implemented strategies aimed at diminishing our energy consumption specifically within the realm of sustainability consulting services. Efforts are underway to gather the data for future reporting.
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 6	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		Auxiliarius does not have any Scope 1 Emissions to disclose.
	305-2 Energy indirect (Scope 2) GHG emissions	Page 6, 7	
	305-3 Other indirect (Scope 3) GHG emissions	Page 6	
	305-4 GHG emissions intensity		Auxiliarius is a consulting firm providing customised guidance to businesses. Given the dynamic nature of each project, we are unable to provide a calculation for greenhouse gas emission intensity.
	305-5 Reduction of GHG emissions		As this is our inaugural report, we are unable to provide our reduction in GHG Emissions calculations. We will provide this information in our subsequent reports.
	305-6 Emissions of ozone-depleting substances (ODS)		Auxiliarius is a consulting company. We do not use or produce any Ozone Depleting substances.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Auxiliarius is a consulting company. We do not use or produce any Nitrogen Oxides or Sulfur Oxides or other significant air emissions.
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 7	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 7	
	306-2 Management of significant waste-related impacts	Page 7	
	306-3 Waste generated	Page 7	
	306-4 Waste diverted from disposal	Page 7	
	306-5 Waste directed to disposal	Page 7	
Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 16	
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Page 16	
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 16	
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 9, 12, 13, 16, 20	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		At present, Auxiliarius only has one employee who is it's managing director.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 9 -13, 20	
	401-3 Parental leave		Auxiliarius fully complies with the Paid Parental Leave Act 2010, ensuring equitable access to parental leave benefits for eligible employees, fostering a supportive work environment.

GRI Reporting Index

Occupational health and safety		employees, fostering a supportive work environment.	
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 10	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 10	
	403-2 Hazard identification, risk assessment, and incident investigation	Page 10	
	403-3 Occupational health services		Auxiliarius conducts inductions for external contractors and non-employees when they are present within our office premises or at sites under Auxiliarius' control.
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 10	
	403-5 Worker training on occupational health and safety	Page 10	
	403-6 Promotion of worker health	Page 9, 10, 11	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		During our procurement process, we undertake a comprehensive review and engage with our suppliers and contractors to address any occupational health and safety (OH&S) concerns that may arise. We offer strategic advice to our clients aimed at identifying and mitigating potential OH&S impacts within their organisations.
	403-8 Workers covered by an occupational health and safety management system	Page 10.	
	403-9 Work-related injuries	Page 10	
	403-10 Work-related ill health	Page 11	
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 14	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 14	Auxiliarius is a small business with only the managing director as it's only employee. The business has in place a commitment to ensure diversity in their employees when the organisation grows.
	405-2 Ratio of basic salary and remuneration of women to men		At present, Auxiliarius only has one employee who is it's managing director. Calculation of ratios of salary between men and women are not possible.
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 13,14, 20, 21	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		During the reporting period spanning from July to October 2023, no instances of discrimination were reported at Auxiliarius.
Child labor			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 14, 16	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		At Auxiliarius, we affirm that our organisation is free from the risk of child labor. Additionally, our supplier and procurement processes have been diligently structured to mitigate any significant risks associated with suppliers and contractors engaging in child labour practices.
Forced or compulsory labor			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 14, 16	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		At Auxiliarius, we confirm that our organisation does not engage in forced or compulsory labor practices. Furthermore, our supplier and procurement procedures are meticulously designed to mitigate any substantial risks related to suppliers and contractors involved in forced or compulsory labour activities
Supplier social assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 16	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		For this reporting period of July to October 2023, there were 4 new suppliers and contractors that was screened using the social and environmental criteria.
	414-2 Negative social impacts in the supply chain and actions taken		Of the 10 new and existing suppliers and contractors that Auxiliarius uses for their operations, none had negative social or environmental impacts which needed to be disclosed.
Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 17, 19	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		Auxiliarius have not identified any substantiated complaints of breaches of customer's privacy in the reporting perios of July to October 2023.