



PUBLIC DISCLOSURE STATEMENT

WARLOWS LEGAL PTY LTD

**ORGANISATION CERTIFICATION
CY2021**


Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



| | |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | Warlows Legal Pty Ltd |
| REPORTING PERIOD | Calendar year 1 January 2021 – 31 December 2021 Arrears Report |
| DECLARATION | <p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p></p> |
| | Harriet Warlow-Shill Founder, Partner 21/04/2022 |



Australian Government
Department of Industry, Science,
Energy and Resources

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version September 2021. To be used for FY20/21 reporting onwards.



1.CERTIFICATION SUMMARY

| | |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 69 tCO ₂ -e |
| OFFSETS BOUGHT | 100% VCU's |
| RENEWABLE ELECTRICITY | 19% |
| TECHNICAL ASSESSMENT | Not required for Small Organisation |
| THIRD PARTY VALIDATION | Type 1 Data Validation 21 March 2022 |

Contents

| | |
|---|----|
| 1. Certification summary..... | 3 |
| 2. Carbon neutral information..... | 4 |
| 3. Emissions boundary..... | 5 |
| 4. Emissions reductions | 7 |
| 5. Emissions summary | 8 |
| 6. Carbon offsets..... | 9 |
| 7. Renewable Energy Certificate (REC) Summary | 11 |
| Appendix A: Additional Information..... | 12 |
| Appendix B: Electricity summary..... | 13 |
| Appendix C: Inside emissions boundary | 15 |
| Appendix D: Outside emissions boundary | 16 |

2. CARBON NEUTRAL INFORMATION

Description of certification

This Climate Active Carbon Neutral Small Organisation certification covers the Australian business operations of Warlows Pty Ltd, Trading as Warlows Legal and Warlows Consulting, ABN 14 618 983 690.

This carbon emission inventory has been based on the Climate Active Small Organisation fixed emission boundary using an operational control approach.

This certification covers the business operations of the Australian business whose office is based at Suite 211-214, 430 Little Collins Street Melbourne VIC 3000.

Organisation description

Warlows Legal is an innovative law firm established in March 2021 with a growing team of expert lawyers based in Melbourne, Victoria and in Israel. Warlows Legal is committed to legal excellence, balanced with access to justice for all.

Our founder, Harriet Warlow-Shill was determined to establish a firm with a strong ethical and innovative focus, a commitment to legal excellence, and one which gives back to the community it serves. Warlows Legal actively work towards leading our sector in environmental sustainability. We have committed to taking action to decrease the material impacts of our operations and to identify opportunities to drive positive environmental change.

“At Warlows Legal we are very aware of the fragility of our environment and the impact of human actions. We are actively working towards leading our industry in reducing the impact of our activities and encouraging others to do the same. Climate Active certification is an important endeavour to monitor our performance against targets and ensure our conduct aligns with our humanitarian values and purpose.”

Warlows Legal – Global offices

Warlows Legal – Australia

Suite 211-214, 430 Little Collins
St Melbourne VIC 3000

Included in this emissions
boundary

Warlows Legal – Israel

Excluded from this
emissions boundary

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Emission sources can be excluded if they do not occur.

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

| Inside emissions boundary | | Outside emission boundary |
|--------------------------------------|-----------------------|---------------------------|
| <u>Quantified</u> | <u>Non-quantified</u> | <u>Excluded</u> |
| Accommodation | None | International offices |
| Air travel | | |
| Cleaning & chemicals | | |
| Construction materials and Servicing | | |
| Electricity | | |
| ICT services and equipment | | |
| Food | | |
| Land and Sea transport | | |
| Office equipment and supplies | | |
| Postage, courier and freight | | |
| Professional Services | | |
| Refrigerants | | |
| Stationery Energy | | |
| Waste | | |
| Water | | |
| Working from Home | | |

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Warlows Legal commits to reduce emissions across its value chain (scope 1, 2 and 3) by at least 15% by 2025, and 30% by 2030 from our CY2021 base year. Warlows Legal aims to achieve this by actioning the following emissions reduction plan.

| Emission reduction action plan | Target |
|---|------------|
| Monitoring our greenhouse gas emissions annually and seeking to reduce them. We will do this by attaining Climate Active Carbon Neutral certification for CY2021 and maintaining certification an annual basis thereafter. | June 2022 |
| Energy – We will reduce our Scope 2 energy emissions to zero by purchasing 100% renewable energy for our tenancy. Actions will also include positive advocacy to the building management in support of transitioning the base building electricity supply to 100% renewable energy. | 1 Jan 2023 |
| <p>Travel and commuting – Warlows travel emissions were lower than what would be normal during CY 2021 due to COVID-19 impacts. Nevertheless, we will still aim to reduce our travel emissions by 5% through</p> <ul style="list-style-type: none"> • Eliminating avoidable business travel by utilizing video conferencing where possible by June 2022 • When we must travel, offsetting all flights through a Climate Active certified programs from June 2022 • Reducing employee commute emissions by encouraging low emissions modes of transport. | 1 Jan 2023 |
| <p>General purchasing policies – Our company policies will be updated to formally preference certified carbon neutral products and services. We will purchase Climate Active Carbon neutral paper from June 2023.</p> <p>Our ICT and Professional Services supply chain will receive particular focus from 2024 and we will engage with our providers in this space to reduce emissions.</p> <p>Where suitable carbon neutral company, products or services are not available, we aim to use those that have environmental policies and procedures in place or carry other environmental credentials.</p> | June 2030 |

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products and services

None

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

| Emission Category | Sum of Total Emissions (TCO2e) |
|--------------------------------------|--------------------------------|
| Accommodation | 0.000 |
| Air transport | 0.000 |
| Carbon neutral products and services | 0.000 |
| Cleaning and Chemicals | 0.191 |
| Construction Materials and Services | 0.569 |
| Electricity | 10.259 |
| Food | 1.468 |
| ICT services and equipment | 12.877 |
| Land and Sea Transport (km) | 1.170 |
| Office equipment & supplies | 6.188 |
| Postage, courier and freight | 0.117 |
| Professional Services | 30.096 |
| Refrigerants | 0.000 |
| Waste | 0.708 |
| Water | 0.001 |
| Working from home | 1.935 |
| Grand Total | 65.578 |

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

| Reason for uplift factor | tCO ₂ -e |
|---|---------------------|
| Compulsory additional 5% of the total to be added for small organisations | 3.279 |
| <i>Total footprint to offset (uplift factors + net emissions)</i> | 68.856 |

6. CARBON OFFSETS

Offsets strategy

| Offset purchasing strategy: | In Arrears |
|--|------------|
| 1. Total offsets previously forward purchased and banked for this report | 0 |
| 2. Total emissions liability to offset for this report | 69 tonnes |
| 3. Net offset balance for this reporting period | 69 tonnes |
| 4. Total offsets to be forward purchased to offset the next reporting period | 0 |
| 5. Total offsets required for this report | 69 tonnes |

Co-benefits

The Fortaleza Ituxi REDD Project aims to protect forests in the Municipality of Labrea, a region of the Amazon Biome with one of the highest rates of deforestation.

Primary positive impacts include:

- Establishment of seedling nursery with capacity of producing 50,000 native species per year.
- Training in cattle and forest management for farmers in the local community.
- Technical education frameworks, labour conditions and health insurance plans for workers.
- Encouragement of attendance for young children at schools.

Sustainable Development Goals supported by this project include:



Good health and well-being

Improved household air and reduced injuries and burns.



Climate action

Reducing greenhouse gas emissions.



Decent work and economic growth

Improved work conditions and job generation.



Life on land

Protecting biodiversity and threatened species through forest management.

Offsets summary

Proof of cancellation of offset units

| Offsets cancelled for Climate Active Carbon Neutral Certification | | | | | | | | | | |
|--|----------------------|---|--------------|--|-------------------------------|---|--|--|---|-------------------------|
| Project description | Type of offset units | Registry | Date retired | Serial number (and hyperlink to registry transaction record) | Vintage | Eligible quantity (tCO ₂ -e) | Quantity used for previous reporting periods | Quantity banked for future reporting periods | Quantity used for this reporting period claim | Percentage of total (%) |
| Fortaleza Ituxi REDD Project | VCUs | VERRA | 19/04/2022 | 8184-448853-448921-VCS-VCU-1519-VER-BR-14-1654-15122013-14122015-0 | 15/12/2013 – 14/12/2015 | 69 | 0 | 0 | 69 | 100% |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total offsets retired this report and used in this report | | | | | | | | | 69 | |
| Total offsets retired this report and banked for future reports | | | | | | | | 0 | | |
| Type of offset units | | Quantity (used for this reporting period claim) | | | | | Percentage of total | | | |
| Verified Carbon Units (VCUs) | | 69 | | | | | 100 | | | |

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

| | |
|--|------|
| 1. Large-scale Generation certificates (LGCs)* | 1000 |
| 2. Other RECs | 20 |

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

| Project supported by LGC purchase | Eligible units | Registry | Surrender date | Accreditation code (LGCs) | Certificate serial number | Generation year | Quantity (MWh) | Fuel source | Location |
|--|----------------|----------|----------------|---------------------------|---------------------------|-----------------|----------------|-------------|----------|
| | | | | | | | | | |
| | | | | | | | | | |
| Total LGCs surrendered this report and used in this report | | | | | | | 0 | | |

APPENDIX A: ADDITIONAL INFORMATION

Warlows Legal Pty Ltd was established in March 2021. As such a full twelve-month period of operations was not available for this carbon inventory. To obtain the twelve-month period of data required by Climate Active Carbon Neutral Organisation Standard, the available data was extrapolated to obtain a full twelve-month period. Therefore 10 months is based on actual data, and 2 months have been extrapolated for this carbon inventory.

It is a core value of Warlows Legal Pty Ltd to be environmentally responsible from the first day of operations. This certification provides the baseline for ongoing emission reductions.

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

| Market Based Approach Summary | | | |
|--|---------------------|---------------------------------|-------------------------------|
| Market Based Approach | Activity Data (kWh) | Emissions (kgCO ₂ e) | Renewable Percentage of total |
| Behind the meter consumption of electricity generated | 0 | 0 | 0% |
| Total non-grid electricity | 0 | 0 | 0% |
| LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs) | 0 | 0 | 0% |
| GreenPower | 0 | 0 | 0% |
| Jurisdictional renewables (LGCs retired) | 0 | 0 | 0% |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity) | 0 | 0 | 0% |
| Large Scale Renewable Energy Target (applied to grid electricity only) | 2,232 | 0 | 19% |
| Residual Electricity | 9,560 | 10,259 | 0% |
| Total grid electricity | 11,792 | 10,259 | 19% |
| Total Electricity Consumed (grid + non grid) | 11,792 | 10,259 | 19% |
| Electricity renewables | 2,232 | 0 | |
| Residual Electricity | 9,560 | 10,259 | |
| Exported on-site generated electricity | 0 | 0 | |
| Emission Footprint (kgCO ₂ e) | | 10,259 | |
| | | | |
| Total renewables (grid and non-grid) | 18.93% | | |
| Mandatory | 18.93% | | |
| Voluntary | 0.00% | | |
| Behind the meter | 0.00% | | |
| Residual Electricity Emission Footprint (TCO₂e) | 10 | | |

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location Based Approach Summary

| Location Based Approach | Activity Data (kWh) | Emissions (kgCO ₂ e) |
|--|---------------------|---------------------------------|
| ACT | 0 | 0 |
| NSW | 0 | 0 |
| SA | 0 | 0 |
| Vic | 11,792 | 12,853 |
| Qld | 0 | 0 |
| NT | 0 | 0 |
| WA | 0 | 0 |
| Tas | 0 | 0 |
| Grid electricity (scope 2 and 3) | 11,792 | 12,853 |
| ACT | 0 | 0 |
| NSW | 0 | 0 |
| SA | 0 | 0 |
| Vic | 0 | 0 |
| Qld | 0 | 0 |
| NT | 0 | 0 |
| WA | 0 | 0 |
| Tas | 0 | 0 |
| Non-grid electricity (Behind the meter) | 0 | 0 |
| Total Electricity Consumed | 11,792 | 12,853 |
| Emission Footprint (TCO₂e) | 13 | |

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

| Relevant-non-quantified emission sources | (1) Immaterial | (2) Cost effective (but uplift applied) | (3) Data unavailable (but uplift applied & data plan in place) | (4) Maintenance |
|--|----------------|---|--|-----------------|
| None | | | | |

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisations or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Although Accommodation, Air Transport, Refrigerants, and Stationary Energy and Fuels are deemed relevant to the small organisation boundary, we have not used these emission sources and as such have been excluded from our boundary.

| Emission sources tested for relevance | (1) Size | (2) Influence | (3) Risk | (4) Stakeholders | (5) Outsourcing | Included in boundary? |
|---------------------------------------|-------------|------------------|-------------|---------------------|--------------------|-----------------------|
| International office in Israel | No | No | No | Yes | No | No |



An Australian Government Initiative

