



PUBLIC DISCLOSURE STATEMENT

GILBERT + TOBIN

**SERVICE CERTIFICATION
FY2021–22**

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Gilbert + Tobin
REPORTING PERIOD	1 July 2021 – 30 June 2022 Arrears report
DECLARATION	<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> Eloise Schnierer Head of Corporate Social Responsibility 15 June 2023



Australian Government
**Department of Industry, Science,
Energy and Resources**

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1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,266 tCO ₂ -e
THE OFFSETS BOUGHT	33.8% ACCUs, 66.2% VCUs
RENEWABLE ELECTRICITY	100%
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2023-2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers all the legal services provided by Gilbert + Tobin (ABN: 77 458 970 098) in Australia in the following locations & facilities:

- Levels 32-35, Tower 2 International Towers, 200 Barangaroo Avenue, Sydney NSW 2000
- Levels 24-25, 101 Collins Street, Melbourne VIC 3000
- Level 16, Brookfield Place Tower 2, 123 St Georges Terrace, Perth WA 6000
- Suite 1B, 165-167 Phillip Street, Lawson Place, Sydney NSW 2000

This inventory does not include emissions related to the investment portfolio of Gilbert + Tobin as the associated emissions are outside the operational control of Gilbert + Tobin.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

*"Our Climate Active
'Service' carbon
neutral certification
helps our clients to
achieve their net
zero goals."*

Service description

- The Functional unit is billable hours, with emissions expressed in terms of t CO₂-e per billable hour, Note for commercial
- The service is full coverage and is Cradle-to-grave.

3.EMISSIONS BOUNDARY

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 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Advertising
Cleaning and chemicals
Climate Active Carbon
Neutral products and services
Electricity
Food
ICT services and equipment
Natural gas
Office equipment and
supplies
Postage, courier and freight
Printing
Synthetic gases
Transport (air)
Transport (land), including
employee commute
Waste
Water
Working from home

Non-quantified

N/A

Optionally included

N/A

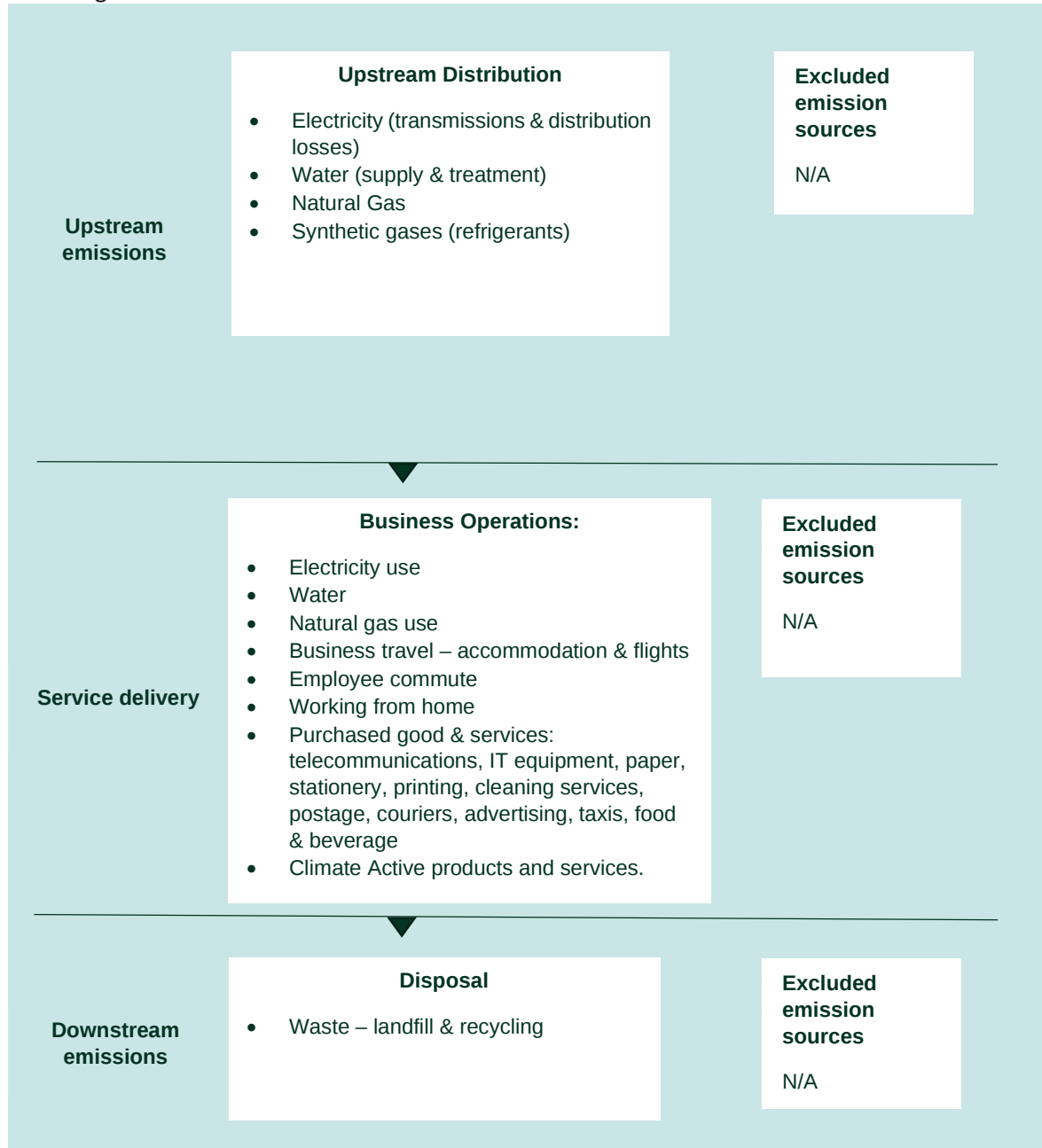
Outside emission boundary

Excluded

N/A

Service process diagram

Cradle-to-grave



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

Gilbert + Tobin commits to reduce total scope 1, 2 and 3 emissions from its business operations and is in the process of developing quantitative and qualitative targets to guide and monitor this process. This will be achieved through the following measures:

Scope 1 emissions will be reduced by:

- Scope 1 emissions are negligible for Gilbert + Tobin. Gilbert + Tobin will continue to monitor and assess its Scope 1 emissions to ensure that they remain immaterial.

There are no Scope 2 emissions.

Scope 3 emissions will be reduced by:

- Gilbert + Tobin is currently developing net zero targets aligned with the Science Based Targets Initiative Corporate Net Zero Standard. As part of this process, an emissions reduction strategy and an EMS aligned with ISO 14001 are currently in development and are due to be presented to the Board of Directors for approval in Q4 FY2023.
- Air travel accounts for 57% of Gilbert + Tobin's total Scope 3 emissions in FY2022 and so this is a key focus area and initial priority. An analysis of business travel is currently being undertaken and will be used to develop and update the business travel policy to ensure that only essential flights are taken.

Emissions reduction actions

The emissions reductions actions undertaken in FY2022 include:

- Commenced modelling of science-based targets and development of an emissions reduction strategy with a view to making commitments aligned with the science-based targets initiative in the next financial year.
- Continuing to purchase 100% of our tenancy electricity from renewable sources (GreenPower) and commenced purchasing 100% renewable energy for base building electricity nationally.
- Launched reusable coffee cups at the company cafe in the Sydney office and removed all single use coffee cups for both dine in and takeaway orders.
- Internal Green Team was relaunched in Melbourne.
- Climate Fresk workshops offered to all staff with approximately 50 staff attending. Climate Fresk is a three-hour workshop on human-induced climate change and its impacts. Developed from the latest findings of the United Nations (UN) Intergovernmental Panel on Climate Change (IPCC), Climate Fresk demonstrates the state-of-play on climate change and conveys scientific data in a format that is accessible to all. The Climate Fresk workshop is designed to accelerate behavioural change amongst employees whilst causing increased engagement with the organisation's ESG

policy and progressing sustainable goals and collectively taking part in the UN target 13.3: "Build knowledge and capacity to meet climate change".

- Since 2015 Gilbert + Tobin has participated in the Australian Legal Sector Alliance (AusLSA) EMS, which provides AusLSA members with an EMS framework that is customised for the legal industry. The EMS is comprised of a Sustainability Policy, Environmental Impact Register, Environmental Management Plan and an ongoing process of internal review.

The key emissions activity reductions achieved in FY2022 include:

	FY21	FY22	Difference	% Increase / decrease
Total electricity consumption	808,290 kWh	779,792 kWh	-28,498 kWh	3.5% decrease
Total paper consumption	24,103.5 kg	19,854.7 kg	-4,248.8 kg	17.6% decrease

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit (tCO ₂ -e/billable hour)
Base year/year 1:	2018–19	7,412.8	<i>Commercially sensitive</i>
Year 2:	2019–20	3,627.5	<i>Commercially sensitive</i>
Year 3:	2020–21	1,615.8	<i>Commercially sensitive</i>
Year 4:	2021-22	2,265.1	<i>Commercially sensitive</i>

Significant changes in emissions

Emission source name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Printing and stationery	187.3	445.0	Change in methodology (emissions factor).
Long business class flights (>3,700km)	769.5	30.8	FY22 activity reflects increased activity post-COVID-19 lockdowns.
Long first class flights (>3,700km)	161.2	0.0	FY22 activity reflects increased activity post-COVID-19 lockdowns.
Short economy class flights (>400km, ≤3,700km)	222.4	87.8	FY22 activity reflects increased activity post-COVID-19 lockdowns.
Working from home emissions	160.8	262.9	FY22 activity reflects decreased working from home post-COVID-19 lockdowns.

Use of Climate Active carbon neutral products and services

The organisation's Sydney office is located in the Barangaroo Precinct which is carbon neutral and covers the tenancy and base building electricity, waste, water and employee commute.

Gilbert + Tobin use Bibbulmun carbon neutral office paper.

This assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are also carbon neutral.

Service emissions summary

As a simple service, the boundary of Gilbert + Tobin's service certification overlaps 100% with the organisation certification. A comprehensive greenhouse gas assessment calculated the emissions associated with all relevant sources.

Stage	tCO2-e
Upstream Distribution	
- Electricity (transmissions & distribution losses) - Water (supply & treatment) - Natural Gas - Synthetic gases (refrigerants)	49.9
Business Operations:	
- Electricity use - Water - Natural gas use - Business travel – accommodation & flights - Employee commute - Working from home - Purchased good & services: telecommunications, IT equipment, paper, stationery, printing, cleaning services, postage, couriers, advertising, taxis, food & beverage - Climate Active goods and services	2,211.7
Disposal	3.5
Waste	

Emissions intensity per functional unit (tCO2-e/billable hour)	<i>Commercially sensitive</i>
Number of functional units to be offset	<i>Commercially sensitive</i>
Total emissions to be offset	2,266

No uplift factors were included in the emissions total.

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report	2,266
3. Total eligible offsets required for this report	2,266
4. Total eligible offsets purchased and retired for this report	2,266
5. Total eligible offsets banked to use toward next year's report	0

Co-benefits

Qianbei Afforestation Project, Guizhou Province, China

Qianbei Afforestation Project (hereafter referred to as “the project”) is located in Zunyi City, Guizhou Province of China. It is an inland province, bordering Yunnan to the west, Sichuan to the northwest, Hunan to the east and Chongqing to the North. The province has a total population of 34 million. The project aims to plant native species on barren lands for GHG removal whilst contributing to local sustainable development goals. 50,061 ha (750,915Mu11F12) of the forest was planted on barren lands in Zunyi City which used to be poor sustainable ecological environment and karst rocky desertification. The implementation of the project activity has provided 16,339 jobs for local villagers, among which 70 percent are women. The project activity aims to:

- Sequester greenhouse gas and mitigate climate change;
- Enhance biodiversity conservation by increasing the connectivity of forests;
- Improve soil and water conservation in the Karst region;
- Generate income and job opportunities for local communities.

There is no natural renewal and reforestation before the project, and all sites were covered by the barren hill and degraded lands. The main objective species are China fir, Cypress, Pinus yunnanensis and Masson pine which are native species according to the baseline survey. The implementation of the project is expected to reduce the GHG emissions amounting to 21,225,014 tCO₂e over the next 29 years, with an average annual GHG emission removal of 731,897 tCO₂e.

Chudu Afforestation Project, Henan Province, China

Chudu Afforestation Project (hereafter referred to as “the project”) is located in Xichuan County, Nanyang City, Henan Province of China. Henan Province is inland province, bordering Shanxi to the west, Hebei and Shanxi to the north, Anhui and Shandong to the east and Hubei to the North. The province has a total

population of 109.06 million. The project aims to plant native species on barren lands for GHG removal whilst contributing to local sustainable development goals. 36,500 ha of the forest was planted on barren lands in Xichuan county which used to be poor sustainable ecological environment and rocky desertification. The implementation of the project activity has provided 33,000 jobs for local villagers, among which 23,100 are women accounting for 70%, and 100 technicians. The project activity aims to: - Sequester greenhouse gas and mitigate climate change;

- Enhance biodiversity conservation by increasing the connectivity of forests;
- Improve soil and water conservation in the rocky desertification lands;
- Generate income and job opportunities for local communities.

There is no natural renewal and reforestation before the project, and all sites were covered by the barren hill and rocky desertification lands. The main objective specie are Cork oak, Masson pine, Cypress and Koelreuteria paniculata which are native species according to the baseline survey. The implementation of the project is expected to reduce the GHG emissions amounting to 15,066,243 tCO₂e in 20 years, with an average annual GHG emission removal of 753,312 tCO₂e.

Fish River Fire Project, Aboriginal Carbon Foundation, Australia

The Fish River Fire Project, located in the Northern Territory, is an Aboriginal carbon farming project which is lead and managed by Aboriginal ranger groups and Traditional Owners, providing core benefits to the community. This project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wildfires. By burning in the early dry season when fires are cooler and patchy, and burning less country, there will be fewer emissions of these gases and an environmental benefit. Reducing fire emissions is a lot about applying traditional patchwork burning. These benefits resonate with today's generation and provide pathways for inter-generational learning, connection to country and wealth generation. The carbon farming projects and initiatives provide a sustainable business model, which extends land management and conservation work and provides core benefits in a range of areas. This includes social, cultural, environmental, economic, health and political self-determination, such as:

- Education of children by Elders in traditional knowledge, especially caring for country;
- Increased retention of language and identity, recovery of biodiversity through the protection of native species of flora and fauna;
- Increased community harmony, through enhanced relationships;
- Increased opportunities for women to participate and benefit from project;
- Secure employment for people living in remote communities;
- Development of income generation projects;
- Improved spiritual wellbeing through the regular completion of cultural obligations to country; and
- Increased management of tourists visiting country and reduction of their impacts and achievement of Sustainable Development Goals at local and national levels between others.

Cefn R&D Biogas Project, Australia

The Cefn R&D Biogas Project is a piggery methane project located near Toowoomba, Queensland. The manure from the pigs is collected in a large, covered lagoon. As the manure breaks down, the released methane is captured and used to fire an electricity generator, thereby producing clean energy on-site. This electricity is used to heat the pig sheds and for other uses around the farm.

The project effectively reduces emissions while supporting the following United Nations Sustainable Development Goals (UN SDGs):

UN SDG 7 Affordable and clean energy

The project captures methane that would have otherwise been released into the atmosphere and uses it to generate clean energy for use on-site. The electricity generated on-site displaces electricity that would have been purchased from the Queensland grid. Electricity in the Queensland grid is predominantly generated from the combustion of fossil fuels.

UN SDG 8 Decent work and economic growth

The project has resulted in highly skilled, regional jobs in the build and running phases of the facility.

UN SDG 9 Industry, innovation and infrastructure

The project uses innovative technology to produce clean electricity in regional Australia.

UN SDG 12 Responsible consumption and production

- The project utilises a waste product to produce clean electricity which is used on-site.

Eligible offsets retirement summary

100% of Gilbert + Tobin's emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to [Gilbert + Tobin's FY2021-22 Organisation PDS](#) for evidence of the offset retirement.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

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)	502,134	0	35%
GreenPower	923,063	0	65%
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)	264,944	0	19%
Residual Electricity	-264,944	-263,610	-19%
Total grid electricity	1,425,197	-263,610	100%
Total Electricity Consumed (grid + non grid)	1,425,197	-263,610	119%
Electricity renewables	1,690,141	0	
Residual Electricity	-264,944	-263,610	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		0	
Total renewables (grid and non-grid)	118.59%		
Mandatory	18.59%		
Voluntary	100.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	0		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			
<i>Voluntary includes LGCs retired by Barangaroo Precinct (MWh)</i>			
	502		

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	1,014,954	791,664	71,047
SA	0	0	0
Vic	298,754	271,866	29,875
Qld	0	0	0
NT	0	0	0
WA	111,489	74,698	1,115
Tas	0	0	0
Grid electricity (scope 2 and 3)	1,425,197	1,138,228	102,037
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	1,425,197	1,138,228	102,037

Emission Footprint (TCO2e)	1,240
<i>Scope 2 Emissions (TCO2e)</i>	1138
<i>Scope 3 Emissions (TCO2e)</i>	102

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
N/A	0	0

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as attributable, 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.

No emission sources in Gilbert + Tobin's organisation boundary were non-quantified in FY2022.

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
N/A	N/A	N/A	N/A	N/A

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

No emission sources were excluded from Gilbert + Tobin's organisation boundary in FY2022.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
N/A	N/A	N/A	N/A	N/A	N/A	N/A

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim.

Relevance test					
Non-attributable emission	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>

N/A



An Australian Government Initiative

