



# **PUBLIC DISCLOSURE STATEMENT**

**GADENS LAWYERS (MELBOURNE AND  
SYDNEY PARTNERSHIP)**

**ORGANISATION CERTIFICATION  
FY2021-22 (TRUE UP)**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**

gadens



An Australian Government Initiative



|                          |  |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | Gadens Lawyers (Melbourne and Sydney Partnership)  |
| REPORTING PERIOD         | Financial year 1 July 2021 – 30 June 2022<br>True-up   |
| 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>Name of signatory: Russell Fox<br/>Position of signatory: Chief Operating Officer<br/>Date: 04 / 05 / 2023</p> |



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

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# 1.CERTIFICATION SUMMARY

|                        |                                     |
|------------------------|-------------------------------------|
| TOTAL EMISSIONS OFFSET | 1,430 tCO <sub>2</sub> -e           |
| OFFSETS BOUGHT         | 16% ACCUs, 42% VCUs, 42% CERs       |
| RENEWABLE ELECTRICITY  | 118.59%                             |
| TECHNICAL ASSESSMENT   | Next technical assessment due: 2025 |

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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 the Australian business operations of S. Apikian & Others trading as Gadens Lawyers (ABN: 29 991 935 627) and its associated entities (**Gadens**).

Gadens is an association of independent law firms across the country. Our Melbourne and Sydney offices are looking to achieve organisational certification for our Australian business operations, using the operational control approach. This report is a true up report following the conclusion of our FY2021-22 financial reporting period.

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- Levels 11 (part), 12 and 13 of the building Collins Arch, located at 447 Collins Street, Melbourne 3000 VIC; and
- Level 20 of the building 25 Martin Place, located at 19 – 29 Martin Place, Sydney 2000 NSW.

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); and
- 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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

*"Sustainability and care for our planet's finite resources is a core part of what we hope to achieve as a business, and what we want to leave for the generations behind us."*

*Mark Pistilli  
Chief Executive Officer*

## Organisation description

S. Apikian & Others (ABN 29 991 935 627) and Eltav Investments Pty Ltd (ABN 18 652 146 776), which provides business support services exclusively to S. Apikian & Others, operate collectively under the trading name Gadens. Each entity has its own employees and suppliers, and for convenience, any reference to Gadens refers collectively to both entities unless otherwise specified.

Gadens is a leading Australian law firm, with our history dating back to 1847. We have over 400 staff with office locations in the central business districts of Melbourne and Sydney. We regularly undertake highly complex and day-to-day transactional legal work for a wide range of clients across multiple industry sectors. Our clients include major Australian and multinational organisations as well as many small to medium-sized businesses, and high-net-worth families and individuals.

We strive to create a culture where the principles of sustainability and sound corporate responsibility are embraced and lived by our people every day. In our efforts to minimise our impact on the environment and take ownership of our environmental footprint, we are continuously looking for ways to maximise the efficient use of energy, water and other resources, and minimise pollution and waste. We have committed to being net zero by 2030.

Gadens has been a member of the Australian Legal Sector Alliance since 2005 and is committed to promoting best practice sustainability commitments and performance across the legal sector. For more information, please visit <https://www.gadens.com/about-us/>.

## 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 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

### Quantified

Accommodation and facilities  
Cleaning and Chemicals  
Climate Active Carbon  
Neutral Products and  
Services  
Construction Materials and  
Services  
Electricity  
Food  
Horticulture and Agriculture  
ICT services and equipment  
Office equipment & supplies  
Postage, courier and freight  
Products  
Professional Services  
Refrigerants  
Transport (Air)  
Transport (Land and Sea)  
Working from home

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

## **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

Whilst we are yet to finalise our emissions reduction strategy, our aim is to achieve between a 5% and 10% reduction in emissions annually over time (compared to FY22 base levels) between now and 30 June 2030. To track this, we will rationalise total emissions by a fulltime equivalent (FTE) employee basis. The more immediate emissions reduction actions we plan to undertake in FY23 are set out below.

- Scope 1 emissions will be reduced by:
  - Undertaking an assessment (by 30 June 2023) of all refrigerant installations, as well as new refrigerant purchases, to ensure that the most energy efficient appliances are being purchased and installed.
- Scope 2 emissions will continue to be neutralised:
  - Purchasing 100% of our tenancy electricity from renewable sources (i.e., GreenPower) across all tenancies.
- Scope 3 emissions will be reduced by:
  - Developing and launching a formal Procurement Policy that has a strong emphasis on purchasing carbon neutral products and services by 30 June 2023.
  - Undertaking a review of our current suppliers and service providers, and engaging with them on their own plans for reaching carbon neutrality and achieving net zero. This review will commence by 30 June 2023 and be complete by 31 December 2023.
  - Continuously improving data availability and collection to more accurately understand the number of staff working at and commuting to our offices as well as those working from home, so that we can determine the exact impact of this on our carbon emissions and implement corrective or preventative action as needed. We will work with our people to encourage the adoption of sustainable behaviours aligned with our net zero commitment – both at work and at home.
  - Reducing the number of multifunction printers (MFPs) across our tenancies by 30 June 2023, which should lead to a reduction in paper use across the firm.
  - Reviewing and revising our Travel and Accommodation Policy in an effort to keep business travel levels down, as well as procuring accommodation from environmentally friendly hotels. This will be done by 30 June 2023, and will be coupled with a 'business travel behavioural change' campaign across the firm that will commence once the policy review has been completed.
  - As we look to relocate office premises in Sydney in mid-to-late 2024, enter into a lease agreement with an environmentally efficient building and / or engage with landlords that

have clear emission reductions plans in place for their owned premises. As part of any relocation, we will also consider the most sustainable fit out for these premises.

- Enhancing our approach to the responsible treatment of waste (for example, through better source separation).

In addition, we will also seek to expand our certification from the Organisational Standard to also achieve Climate Active Service Standard certification.

## Emissions reduction actions

Both tenancies (Sydney and Melbourne) use 100% GreenPower electricity. In addition, both tenancies are in buildings that are Climate Active carbon neutral, meaning that they base building's utility emissions are neutralised.

As a long-standing member of the Australian Legal Sector Alliance (AusLSA), Gadens is committed to promoting best practice sustainability commitments and performance across the legal sector. We strive to create a culture where the principles of sustainability and sound corporate responsibility are embraced and lived by our people every day. In our efforts to minimise our impact on the environment and take ownership of our environmental footprint, we are continuously looking for ways to maximise the efficient use of energy, water and other resources, and minimise pollution and waste.

Executive leadership, with the endorsement of the Board, has committed to reaching net zero emissions by 2030. A detailed strategy and associated action plan as to how this will be achieved is currently being finalised, and will be presented to our Board for ratification in the second half of the 2023 calendar year. We will continuously review this strategy and plan, and additional emission reduction targets will be set in the coming years as we reflect on the insights gained into the firm's operational practices provided by the FY2022 baseline year carbon inventory.

## 5.EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

The Melbourne office is situated in 447 Collins Street, Melbourne, which is carbon neutral for base building utilities (base building electricity, base building waster, base building gas, base building stationary fuels, base building waste).

This true up assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are carbon neutral. Ndevr Environmental helped prepare the firm's Climate Active Organisation Certificate FY2021-22 (Projected) submission and these services are carbon neutral.

### Organisation emissions summary

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

| Emission category                                   | Projected emissions (tCO2-e) | Sum of Scope 1 (tCO2-e) | Sum of Scope 2 (tCO2-e) | Sum of Scope 3 (tCO2-e) | Sum of total emissions (tCO2-e) |
|---|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------------|
| Accommodation and facilities                        | 7.28                         | 0.00                    | 0.00                    | 10.42                   | 10.42                           |
| Air transport (fuel)                                | 30.14                        | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Air transport (km)                                  | 0.00                         | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Climate Active Carbon Neutral Products and Services | 0.00                         | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Cleaning and chemicals                              | 0.00                         | 0.00                    | 0.00                    | 4.58                    | 4.58                            |
| Construction Materials and Services                 | 0.00                         | 0.00                    | 0.00                    | 8.92                    | 8.92                            |
| Electricity   | 372.98                       | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Food  | 97.05                        | 0.00                    | 0.00                    | 112.23                  | 112.23                          |
| Horticulture and Agriculture                        | 0.00                         | 0.00                    | 0.00                    | 2.99                    | 2.99                            |
| ICT services and equipment                          | 114.05                       | 0.00                    | 0.00                    | 345.34                  | 345.34                          |
| Land and sea transport (km)                         | 122.93                       | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Office equipment & supplies                         | 73.49                        | 0.00                    | 0.00                    | 30.63                   | 30.63                           |
| Postage, courier and freight                        | 78.58                        | 0.00                    | 0.00                    | 58.27                   | 58.27                           |
| Products  | 0.00                         | 0.00                    | 0.00                    | 39.69                   | 39.69                           |
| Professional services                               | 93.47                        | 0.00                    | 0.00                    | 520.96                  | 520.96                          |
| Refrigerants  | 0.00                         | 0.00                    | 0.00                    | 5.35                    | 5.35                            |
| Stationary energy                                   | 21.09                        | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Transport (Air)                                     | 0.00                         | 0.00                    | 0.00                    | 48.75                   | 48.75                           |
| Transport (Land and Sea)                            | 0.00                         | 2.04                    | 0.00                    | 100.10                  | 102.14                          |
| Waste   | 6.64                         | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Water   | 1.39                         | 0.00                    | 0.00                    | 0.00                    | 0.00                            |
| Working from home                                   | 176.72                       | 0.00                    | 0.00                    | 139.69                  | 139.69                          |
| <b>Total net emissions</b>                          | <b>1,196.82</b>              | <b>2.04</b>             | <b>0.00</b>             | <b>1427.93</b>          | <b>1429.97</b>                  |

|  |               |
|--|---------------|
| <b>Difference between projected and actual</b> | <b>233.15</b> |
|--|---------------|

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions recorded.

## 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.

| <b>Reason for uplift factor</b>   | <b>tCO<sub>2</sub>-e</b> |
|---|--------------------------|
| N/A   | N/A                      |
| Total of all uplift factors   | N/A                      |
| <b>Total footprint to offset</b><br><i>(total net emissions from summary table + total uplifts)</i> | N/A                      |

## 6. CARBON OFFSETS

### Offsets retirement approach

#### In arrears

|    |  |       |
|----|--|-------|
| 1. | Total emissions footprint to offset for this report            | 1,430 |
| 2. | Total eligible offsets purchased and retired for this report   | 1,430 |
| 3. | Total eligible offsets banked to use toward next year's report | 1     |

## Co-benefits

### Yenloora Regeneration Project

This project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

### Cordillera Azul National Park REDD Project

In 2008, CIMA developed a REDD+ Project to support all efforts to avoid deforestation and forest degradation in Cordillera Azul National Park, and cover all activities to manage the park, focusing in three main goals:

- Strengthening the protection strategy for the park.
- Using a participatory model to engage local communities and other stakeholders in the management and financial sustainability of the park.
- Building local capacity for sustainable land use and improving the quality of life in the buffer zone communities.

In Peru, near 50% of emissions contributing to climate change come from deforestation, forest degradation and land – use changes. The buffer zone around the Park, in San Martín, Huánuco, Ucayali and Loreto, has some of the highest deforestation emissions in Peru – thus, any reduction in the rate of deforestation and forest degradation has the benefit of avoiding a significant source of carbon emissions and reducing other environmental and social problems associated with deforestation

### Wind Energy Andhra

This project will help to reduce poverty via the creation of jobs and additional investment to the region, which then further improves the local economy via the multiplier effect. Additionally, the new energy generated from this project may be utilised by small scale industries, further generating employment opportunities.

EXTRAORDINARY IMPACT

## OFFSET PROJECT CATEGORY OVERVIEW

Projects across South America, Oceania and Africa protect millions of hectares of native forests which secure wildlife habitat and support local communities. For example, projects across Peru protect large, in-tact expanse of rainforest that would otherwise be cleared, preventing the release of millions of tonnes of greenhouse gas emissions each year. Protecting the forests secures the carbon stored within the organic matter.

These projects diversify landholder income and put a value on retaining the forests by supporting sustainable agroforestry including cocoa and coffee production. In addition to reducing emissions, protecting rainforests secures vital habitat for millions of endemic and endangered rainforest species of animals and plants.

*The projects meet the following Sustainable Development Goals*



RAINFOREST RESCUE  
- GLOBAL -





EXTRAORDINARY IMPACT

## OFFSET PROJECT CATEGORY OVERVIEW

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions have been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

*The projects meet the following Sustainable Development Goals*





## Eligible offsets retirement summary

| 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     | Stapled quantity    | Eligible quantity (tCO <sub>2</sub> -e) | Eligible quantity used for previous reporting periods | Eligible quantity banked for future reporting periods | Eligible quantity used for this reporting period | Percentage of total (%) |
| Wind Energy Andhra  | CER                  | ANREU   | 30 March 2022 | <a href="#">241,029,230 - 241,029,827</a>  | CP2         | 0                   | 598                                     | 0   | 0   | 598  | 42%                     |
| Cordillera Azul National Park REDD Project                        | VCU                  | Verra   | 30 March 2022 | <a href="#">5570-246460089-246460686-VCU-024-MER-PE-14-985-08082013-07082014-1</a> | 2013 - 2014 | 0                   | 598                                     | 0   | 0   | 598  | 42%                     |
| Yenloora Regeneration Project - ERF101759                         | ACCU                 | ANREU   | 11 April 2023 | <a href="#">8,325,831,886 – 8,352,832,120</a>                                      | 2022-23     | 0                   | 235                                     | 0   | 1   | 234  | 16%                     |
| Total offsets retired this report and used in this report         |                      |   |               |  |             |                     |   |   |   | 1,430  |                         |
| Total offsets retired this report and banked for future reports   |                      |   |               |  |             |                     |   |   | 1   |  |                         |
| Type of offset units  |                      | Quantity (used for this reporting period claim) |               |  |             | Percentage of total |   |   |   |  |                         |
| Australian Carbon Credit Units (ACCUs)                            |                      | 234   |               |  |             | 16%                 |   |   |   |  |                         |
| Certified Emissions Reductions (CERs)                             |                      | 598   |               |  |             | 42%                 |   |   |   |  |                         |
| Verified Carbon Units (VCUs)                                      |                      | 598   |               |  |             | 42%                 |   |   |   |  |                         |

## 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 <sub>2</sub> e) | Renewable Percentage of total |
| Behind the meter consumption of electricity generated                              | 0                   | 0                               | 0%                            |
| <b>Total non-grid electricity</b>  | 0                   | 0                               | 0%                            |
| LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)                   | 0                   | 0                               | 0%                            |
| GreenPower   | 267,782             | 0                               | 100%                          |
| 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)             | 49,781              | 0                               | 19%                           |
| Residual Electricity   | -49,781             | -49,530                         | -19%                          |
| <b>Total grid electricity</b>  | 267,782             | -49,530                         | 100%                          |
| <b>Total Electricity Consumed (grid + non grid)</b>                                | 267,782             | -49,530                         | 119%                          |
| Electricity renewables   | 317,563             | 0                               |                               |
| Residual Electricity   | -49,781             | -49,530                         |                               |
| <b>Exported on-site generated electricity</b>                                      | 0                   | 0                               |                               |
| Emissions (kgCO <sub>2</sub> e)  |                     | 0                               |                               |
|  |                     |                                 |                               |
| <b>Total renewables (grid and non-grid)</b>  | 118.59%             |                                 |                               |
| <b>Mandatory</b>   | 18.59%              |                                 |                               |
| <b>Voluntary</b>   | 100.00%             |                                 |                               |
| <b>Behind the meter</b>  | 0.00%               |                                 |                               |
| <b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>                  | 0                   |                                 |                               |
| <i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i> |                     |                                 |                               |

## Location Based Approach Summary

| Location Based Approach                        | Activity Data (kWh) | Scope 2 Emissions (kgCO <sub>2</sub> e) | Scope 3 Emissions (kgCO <sub>2</sub> e) |
|--|---------------------|---|---|
| NSW  | 82,193              | 64,110                                  | 5,753                                   |
| Vic  | 185,589             | 168,886                                 | 18,559                                  |
| <b>Grid electricity (scope 2 and 3)</b>        | <b>267,782</b>      | <b>232,996</b>                          | <b>24,312</b>                           |
| NSW  | 0                   | 0                                       | 0                                       |
| Vic  | 0                   | 0                                       | 0                                       |
| <b>Non-grid electricity (Behind the meter)</b> | <b>0</b>            | <b>0</b>                                | <b>0</b>                                |
| <b>Total Electricity Consumed</b>              | <b>267,782</b>      | <b>232,996</b>                          | <b>24,312</b>                           |
| <b>Emission Footprint (TCO<sub>2</sub>e)</b>   | <b>257</b>          |   |   |
| <i>Scope 2 Emissions (TCO<sub>2</sub>e)</i>    | <i>233</i>          |   |   |
| <i>Scope 3 Emissions (TCO<sub>2</sub>e)</i>    | <i>24</i>           |   |   |

## Climate Active Carbon Neutral Electricity summary

| Carbon Neutral electricity offset by Climate Active Product | Activity Data (kWh) | Emissions (kgCO <sub>2</sub> e) |
|---|---------------------|---------------------------------|
| Climate Active carbon neutral building                      | <b>909,791</b>      | <b>0</b>                        |
| Climate Active carbon neutral building                      | <b>6,670,656</b>    | <b>0</b>                        |

*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 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.

No emission sources in Company As organisation boundary were non-quantified in CY2021.

| 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             |

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's 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.

No emission sources were excluded from company A's organisation boundary in CY2021.

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



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