



# **PUBLIC DISCLOSURE STATEMENT**


**WARLOWS LEGAL PTY LTD**

**ORGANISATION CERTIFICATION  
CY2022**

Australian Government

# Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Warlows Legal Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2022 – 31 December 2022 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>Harriet Warlow-Shill Founder, Partner 30/06/2023</p>



**Australian Government**  
**Department of Climate Change, Energy,  
the Environment and Water**

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Version March 2023.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	41 tCO <sub>2</sub> -e
OFFSETS USED	100% VCU
RENEWABLE ELECTRICITY	18.64%
CARBON ACCOUNT	Prepared by: Green Moves (Aust) Pty Ltd
TECHNICAL ASSESSMENT	Not applicable

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## 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.

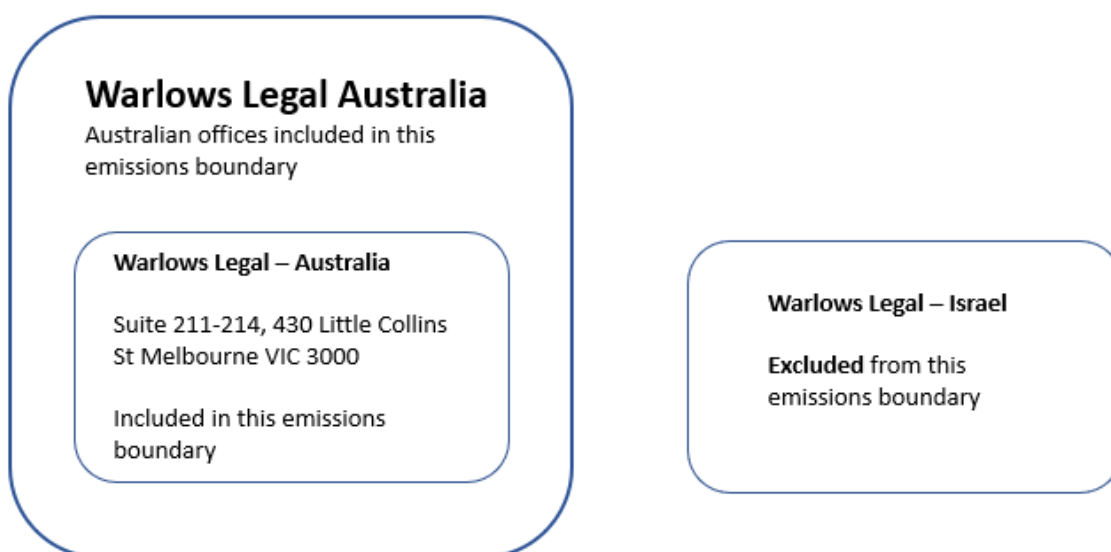
This certification covers the business operations of the Australian business whose office is based at Suite 211-214, 430 Little Collins Street Melbourne VIC 3000.

This certification does not cover the Warlows Legal offices based in Israel – these offices are excluded from this certification boundary.

### 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.



## 3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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 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 details are available at Appendix D.

## Inside emissions boundary

### Quantified

Stationary energy and fuels  
Electricity  
Accommodation  
Carbon neutral products and services  
Cleaning and chemicals  
Food  
ICT services and equipment  
Professional services  
Land and sea transport  
Office equipment and supplies  
Postage, courier and freight  
Refrigerants  
Transport (air)  
Transport (land and sea)  
Waste

### Non-quantified

Water

## Outside emission boundary

### Excluded

International offices

## 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 implementing the following emissions reduction plan. Our emissions have reduced by 40.6% from our CY 2021 baseline, we will review our emissions reductions targets again during CY 2023.

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 from CY2021 and maintaining certification on an annual basis thereafter.	Ongoing
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 May 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"> <li>• Eliminating avoidable business travel by utilizing video conferencing where possible by June 2022</li> <li>• When we must travel, offsetting all flights through a Climate Active certified programs from June 2022</li> <li>• Reducing employee commute emissions by encouraging low emissions modes of transport.</li> <li>• <u>Increased work from home days for staff</u></li> </ul>	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

Emissions reduction actions

Emission reduction actions completed	tCO2e saved
Reduction in legal and ICT spend.	24.6



## 5.EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year 1:	2021	66	69
Year 2:	2022	39	41

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
ICT	12.3	8.8	Reduction in spend
Advertising services	3.3	5.7	Increased in business advertising costs
Legal services	21.1	0.0	Company legal set up costs n/a this period

### Use of Climate Active carbon neutral products, services, buildings or precincts

None

## Emissions summary

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

Emission category	Sum of Total Emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.16
Cleaning and Chemicals	0.60
Climate Active Carbon Neutral Products and Services	0.00
Construction Materials and Services	0.74
Electricity	9.68
Food	1.57
ICT services and equipment	9.94
Office equipment & supplies	1.97
Postage, courier and freight	0.11
Professional Services	11.59
Refrigerants	0.00
Stationary Energy (gaseous fuels)	0.00
Transport (Air)	0.46
Transport (Land and Sea)	1.23
Waste	0.54
Water	0.00
<b>Total</b>	<b>38.59</b>

## Uplift factors

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

Reason for uplift factor	tCO <sub>2</sub> -e
Mandatory 5% uplift for small organisations	1.93
Total of all uplift factors	1.93
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>40.52</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 41 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 41. Of the total eligible offsets used, 0 were previously banked and 41 were newly purchased and retired. None are remaining and have been banked for future use.

### Co-benefits

E X T R A O R D I N A R Y   I M P A C T

## 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 retired 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 retired (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 (%)
Satara Wind Power Project in Maharashtra, India	VCU	Verra	30/6/2022	<a href="#">8459-VCS-VCU-1491-VER-IN-1-1519-01092018-31122018-021935638 - 21935678</a>	2018	0	41	0	0	41	100%
Total eligible offsets retired and used for this report										41	
Total eligible offsets retired this report and banked for use in future reports									41		
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Verified Carbon Units (VCUs)		41					100%				

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

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

1. Large-scale Generation certificates (LGCs)*	N/A
2. Insert any other eligible RECs used. Each different type of eligible REC must be on a new row. Add new rows as necessary. If you have used other eligible RECs, you must include their details in the table below. If you have not used any other eligible RECs, delete this row.	N/A

\* 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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Total LGCs surrendered this report and used in this report									

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	2,322	0	19%
Residual Electricity	10,133	9,677	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>2,322</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>12,455</b>	<b>9,677</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>12,455</b>	<b>9,677</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>10,133</b>	<b>9,677</b>	
Scope 2	8,949	8,546	
Scope 3 (includes T&D emissions from consumption under operational control)	1,184	1,131	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	.

<b>Total renewables (grid and non-grid)</b>	<b>18.64%</b>
<b>Mandatory</b>	<b>18.64%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>8.55</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>1.13</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>8.55</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>1.13</b>
<b>Total emissions liability (t CO2-e)</b>	<b>9.68</b>

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

## Location Based Approach Summary



Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions (kg CO2-e)
VIC	12,455	12,455	10,587	872	0	0
Grid electricity (scope 2 and 3)	12,455	12,455	10,587	872	0	0
VIC	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	12,455					

Residual scope 2 emissions (t CO2-e)	10.59
Residual scope 3 emissions (t CO2-e)	0.87
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	10.59
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.87
Total emissions liability (t CO2-e)	11.46

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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	Justification reason
Water	Immaterial

### Data management plan for non-quantified sources

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

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### Excluded emission sources

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

## Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
International office in Israel	N	N	N	Y	N	<p><b>Size:</b> e.g., The emissions source is likely to be between X and Y t-CO<sub>2</sub>-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (Z t-CO<sub>2</sub>-e).</p> <p><b>Influence:</b> e.g., We do not have the potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> e.g., There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> e.g., Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> e.g., We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>



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