

PUBLIC DISCLOSURE STATEMENT

CORRS CHAMBERS WESTGARTH

ORGANISATION CERTIFICATION FY2022-23

Australian Government

Climate Active Public Disclosure Statement





Climate

NAME OF CERTIFIED ENTITY	Corrs Chambers Westgarth (S AJITKUMAR & Others)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	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.
	Name of signatory <i>Gavin MacLaren</i>
	Position of signatory <i>Senior Partner</i> & CEO Date 28 May 2024



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

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Version: August 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	6,026.39 tCO ₂ -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	75.56%
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd
TECHNICAL ASSESSMENT	5/10/2022 Mylene Turban Pangolin Associates Next technical assessment due: FY2025

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers all of the Australian operations of Corrs Chambers Westgarth (ABN - 89 690 832 091) as an organisation (parent certification). Corrs Chambers Westgarth' services are also certified carbon neutral as part of Climate Active service certification (available <u>here</u>).

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:

- Sydney office Level 17, 8 Chifley Square, Sydney 2000 NSW;
- Sydney office Level 37, 50 Bridge Street, Sydney 2000 NSW;
- Melbourne office Level 25, 567 Collins Street, Melbourne 3000 VIC;
- Brisbane office Level 42, 111 Eagle Street, Brisbane 4000 QLD; and
- Perth office, Level 6, 123 St Georges Terrace, Perth 6000 WA.

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

- Climate Active Carbon Neutral Standard for Organisations;
- 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 outlined in 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).



Organisation description

Corrs Chambers Westgarth is Australia's leading independent law firm.

We provide exceptional legal services across the full spectrum of matters, including major transactions, projects and significant disputes, offering strategic advice on our clients' most challenging issues.

With more than 175 years of history and a talented and diverse team of over 1000 people, we pride ourselves on our client-focused approach and commitment to excellence. Our fundamental ambition is the success of our clients, and this is reflected in everything we do. We advise on the most significant global matters and connect with the best lawyers internationally to provide our clients with the right team for every engagement. We are also at the forefront of some of the most high-profile public international law matters in our region, assisting governments and corporations with the resolution of highly complex cross-border disputes.

We are the firm of choice for many of the world's leading organisations, with our people consistently recognised for providing outstanding client service and delivering exceptional results.



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 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

Electricity

Base building electricity

Climate Active carbon neutral products

Natural gas

Telecommunications

Water

IT equipment

Paper

Merchandising

Office furniture

Employee commute

Remote working

Business flights

Cleaning services

Postage

Couriers

Printing and stationery

Accommodation – domestic and international

Advertising

Taxis

Car Hire

Food and beverage

Refrigerants

Waste (landfill and recycling)

Non-quantified

Sydney office fitout – third party construction costs

Outside emission boundary

Excluded

N/A



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

We have a working group tasked with developing strategies to reduce our carbon footprint.

In FY2024 we intend to move to the next stage of our carbon zero journey. We will engage an external partner to assist us to develop our long-term carbon reduction strategy in line with the Paris Agreement goals. We have a current RFP in place and are planning to identify a project partner in 2024.

The following initiatives have been in progress to reduce our scope 1, 2 and 3 emissions:

Scope 1:

 Most of our scope 1 emissions are from the estimated leakage of synthetic gas from the fridges and air conditioning units installed in our office spaces. Each time an asset needs to be replaced, Corrs will invest in a replacement asset with a low global warming potential.

Scope 2:

- Our scope 2 electricity emissions have reduced by 80.3% compared to a FY2018/19 baseline;
- We are moving all of our Australian tenancies' electricity contracts to 100% accredited green power to reduce our Australian based scope 2 emissions to zero. Moving to green Electricity in the Melbourne and Sydney offices has already resulted in a substantial saving in emissions. We are now focusing on collaborating with our base building managers in Brisbane and Perth to do the same, since they supply our tenancy electricity. This collaboration has encouraged the managers of the Brisbane and Perth buildings to switch to green power by December 2024. This will reduce Scope 2 emissions to zero;
- We have implemented energy saving lighting plans in Perth and Sydney offices to reduce our electricity consumption by 2023. This strategy will continue as we move to new premises;
- We implemented reduced energy usage across all of our printers by turning off auto-wake up in February 2021.

Scope 3:

- We are working with respective landlords to remove emissions from our base building electricity supply (electricity not under our operational control). Emissions have been removed from our Brisbane and Sydney offices and we are now working with landlords in Perth and Melbourne offices to achieve the same outcome.
- We switched to using only carbon neutral paper in all of our printers and copy centres in 2022;
- We moved our infrastructure to Data Centres powered by renewable energy in 2022;
- We have an ongoing education program in all of our offices to increase awareness of each building's waste streams driving positive behaviour that will continue to reduce waste volume



going to landfill, and our scope 3 emissions related to waste treatment. Part of this strategy included implementing compostable wares and re-usable Simply Cups in all our office Cafés to reduce landfill waste;

- As business travel has returned close to pre-COVID levels, we will be including travel considerations as a priority as we develop our energy transition plans in 2024, including a sustainable travel policy; and
- We are continuing to upgrade our video conference facilities and collaboration tools to help reduce the need for travel where equal outcomes can be achieved remotely. In 2024 we will deploy Microsoft Teams across the firm.

More broadly, Corrs is presently developing its inaugural holistic Sustainability Plan, leveraging our longstanding environmental, people and strong governance commitments and practices, and creating a common narrative around our program. As part of this, we are developing a net-zero pathway and interim targets in line with the science to represent our fair share of the needed global climate mitigation effort. This will build upon Corrs' carbon neutrality established in 2019 and maintained annually since, as certified by Climate Active.

In addition, the following actions have been prioritised for the next 12 months:

- Collaborate with the base building managers of our Brisbane and Perth offices to provide green power for tenants by December 2024 and eliminate all scope 2 emissions;
- Collaborate with the base building managers in Melbourne and Perth to supply a sustainable power option for base building power by December 2024;
- Develop a new carbon zero strategy in line with the Paris Agreement goals;
- Complete video conference upgrades and deploy Microsoft Teams to reduce some travel requirements; and
- Incorporate sustainable travel practices and explore sustainable travel options for incorporation into our carbon reduction strategy.

Emissions reduction actions

There have been emissions increases in some areas as a result of our staff returning to the office following COVID-19. Notwithstanding this we have an overall reduction of 36.6% of our carbon emissions from base year.

We have continued our partnership with Renew IT to keep technology waste out of landfill by re-purposing as much technology as possible and then partnering with Surface Mine to mine raw materials from e-Waste and keeping it out of landfill;



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year							
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)				
Base year / Year 1:	2018-19	9,804.1	9,804.1				
Year 2:	2019-20	7,490.8	7,490.8				
Year 3:	2020-21	4,760.3	4,760.3				
Year 4:	2021-22	3,771.3	3,771.3				
Current Year (Year 5):	2022-23	6,000.1	6,026.39				

Significant changes in emissions

Emissions over time have decreased by 37% compared to our FY2019 baseline and by have increased 63.8% compared to our FY2022 assessment. This is partially due to travel returning to pre-COVID 19 levels, as well as a one-off purchase of furniture. Increase in food and beverage emissions are a result of employees returning to offices. Employee commuting emissions also increased for the same reason, contributing to the overall increase.

The main changes are summarised in this table:

Emission source name	Current year (tCO ₂ -e and/ or activity data)	Previous year (tCO ₂ -e and/ or activity data)	Detailed reason for change
Long business class flights (>3,700km)	1,654,893.3 pax.km 1,078.4 tCO2-e	998,896.1 pax.km 475.3 tCO2-e	Travel returning to pre- COVID 19 level
Short economy class flights (>400km, ≤3,700km)	3,107,787.4 pax.km 638.2 tCO2-e	1,574,602.0 pax.km 263.8 tCO2-e	Travel returning to pre- COVID 19 level

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

Certified brand name	Product/Service/Building/Precinct used
Winc (Opal Australian Paper)	Paper
Pangolin Associates	Consulting Services
11 Eagle Street, Brisbane QLD 4000	Precinct



Emissions summary

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

Emission category	Sum of scope 1 (tCO₂-e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	78.65	78.65
Cleaning and chemicals	0.00	0.00	100.95	100.95
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	323.93	283.97	607.90
Food	0.00	0.00	548.02	548.02
ICT services and equipment	0.00	0.00	527.74	527.74
Postage, courier and freight	0.00	0.00	49.24	49.24
Products	0.00	0.00	23.91	23.91
Professional services	0.00	0.00	660.08	660.08
Refrigerants	37.99	0.00	0.00	37.99
Stationary energy (gaseous fuels)	102.80	0.00	8.65	111.45
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	1897.93	1897.93
Transport (land and sea)	5.46	0.00	616.85	622.30
Waste	0.00	0.00	60.91	60.91
Water	0.00	0.00	24.03	24.03
Working from home	0.00	0.00	41.80	41.80
Office equipment and supplies	0.00	0.00	607.16	607.16
Total	146.25	323.93	5529.88	6000.06

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 ₂ -e
Sydney Fit out costs – non-quantified	26.33
Total of all uplift factors	26.33
Total emissions footprint to offset (total emissions from summary table + total of all uplift factors)	6,026.39



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 6,026.39 t CO-2-e. The total number of eligible offsets used in this report is 6,027. Of the total eligible offsets used, 3,956 were previously banked and 2,071 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

N/A



Eligible offsets retirement summary

Offsets retired for Climate	Active Ca	rbon Neutra	I Certification	L Contraction of the second							
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -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 (%)
NIHT Topaiyo REDD +	VCUs	Verra	12/10/2022	8799-46516177-46516363-VCS-VCU-466- VER-PG-14-2293-01062017-31122019-0	2019		187	0	0	187	3.1%
NIHT Topaiyo REDD +	VCUs	Verra	12/10/2022	8799-46515174-46516163-VCS-VCU-466- VER-PG-14-2293-01062017-31122019-0	2019		990	0	0	990	16.4%
NIHT Topaiyo REDD +	VCUs	Verra	12/10/2022	<u>9895-156959637-156960049-VCS-VCU-466-</u> VER-PG-14-2293-01062017-31122019-0	2019		413	0	0	413	6.9%
NIHT Topaiyo REDD +	VCUs	Verra	12/10/2022	10695-239579767-239582132-VCS-VCU-466- VER-PG-14-2293-01062017-31122019-0	2019		2,366	0	0	2,366	39.3%
Installation of high efficiency wood burning cookstoves in Kenya	VCUs	Verra	21/12/2023	<u>14273-567943824-567944093-VCS-VCU-</u> <u>1289-VER-KE-3-2349-01092021-31122021-0</u>	2021		270	0	0	270	4.5%
Installation of high efficiency wood burning cookstoves in Kenya	VCUs	Verra	21/12/2023	<u>14273-567944094-567945868-VCS-VCU-</u> <u>1289-VER-KE-3-2349-01092021-31122021-0</u>	2021		1,775	0	0	1,775	29.5%
Installation of high efficiency wood burning cookstoves in Kenya	VCUs	Verra	27/04/2024	<u>14149-560001604-560001629-VCS-VCU-</u> <u>1289-VER-KE-3-2349-01012021-31082021-0</u>	2021		26	0	0	26	0.4%
Total eligible offsets retired and used for this					or this report	6,027					
Total eligible offsets retired this report and banked for use in future reports					0						
Type of offset un	its			Eligible quantity (used for this reporting	ng period)	Per	centage of	total			
Verified Carbon U	nits (VCUs	;)		6,027		100	%				



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A



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 CO 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)	0	0	0%
GreenPower	1,178,063	0	45%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	369,932	0	14%
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)	420,131	0	16%
Residual Electricity	636,545	607,901	0%
Total renewable electricity (grid + non grid)	1,968,126	0	76%
Total grid electricity	2,604,671	607,901	76%
Total electricity (grid + non grid)	2,604,671	607,901	76%
Percentage of residual electricity consumption under operational control	63%		
Residual electricity consumption under operational control	402,772	384,647	
Scope 2	355,694	339,688	
Scope 3 (includes T&D emissions from consumption under operational control)	47,077	44,959	
Residual electricity consumption not under operational control	233,774	223,254	
Scope 3	233,774	223,254	

Total renewables (grid and non-grid)	75.56%
Mandatory	30.33%
Voluntary	45.23%
Behind the meter	0.00%
Residual scope 2 emissions (t CO ₂ -e)	339.69
Residual scope 3 emissions (t CO ₂ -e)	268.21
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	339.69
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	268.21
Total emissions liability (t CO ₂ -e)	607.90
Figures may not sum due to rounding. Renewable percentage can be above 100%	

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



Location-based approach	Activity Data (kWh) total	Unde	r operational	Not under operational control		
Percentage of grid electricity consumption under operational control	63%	(kWh)	Scope 2 Emissions (kg CO2- e)	Scope 3 Emissions (kg CO2- e)	(kWh)	Scope 3 Emissions (kg CO2- e)
ACT	0	0	0	0	0	0
NSW	685,040	433,456	316,423	26,007	251,583	198,751
SA	0	0	0	0	0	0
VIC	769,003	486,584	413,596	34,061	282,419	259,826
QLD	826,950	523,250	381,972	78,487	303,700	267,256
NT	0	0	0	0	0	0
WA	323,678	204,806	104,451	8,192	118,872	65,380
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	2,604,671	1,648,096	1,216,443	146,748	956,575	791,212
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		

Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) Total emissions liability	1.828.86
	783.29
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1,045.57
Residual scope 3 emissions (t CO ² -e)	937.96
Residual scope 2 emissions (t CO ₂ -e)	1,216.44

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
Level 42, 111 Eagle Street, Brisbane 4000	369,932	0

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.



Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)	
N/A	0	0	
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.			



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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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
Sydney office fitout – third party construction costs	Data unavailable

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

Corrs will improve data capture for invoices relating to office moves so all spend and associated emissions can be captured.



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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. **<u>Stakeholders</u>** Key stakeholders deem the emissions from a particular source are relevant.
- <u>Outsourcing</u> 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

N/A

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An Australian Government Initiative