



PUBLIC DISCLOSURE STATEMENT

CORRS CHAMBERS WESTGARTH

**SERVICE CERTIFICATION
FY2022-23**

Australian Government


Climate Active Public Disclosure Statement

CORRS
CHAMBERS
WESTGARTH



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Corrs Chambers Westgarth (S AJITKUMAR & Others)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p></p> <p>Name of signatory <i>Gavin MacLaren</i> Position of signatory <i>Senior Partner & CEO</i> Date <i>28 May 2024</i></p>



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
THE OFFSETS BOUGHT	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 the legal services provided by Corrs Chambers Westgarth (ABN - 89 690 832 091) in Australia in the following locations and facilities:

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).

Service 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.

In this submission, we certify our legal services (full coverage) from cradle to grave as carbon neutral under the Climate Active program. The functional unit is Full Time Equivalent Employees (FTE), with emissions expressed in terms of tCO₂-e per FTE.

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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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

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

Optionally included

N/A

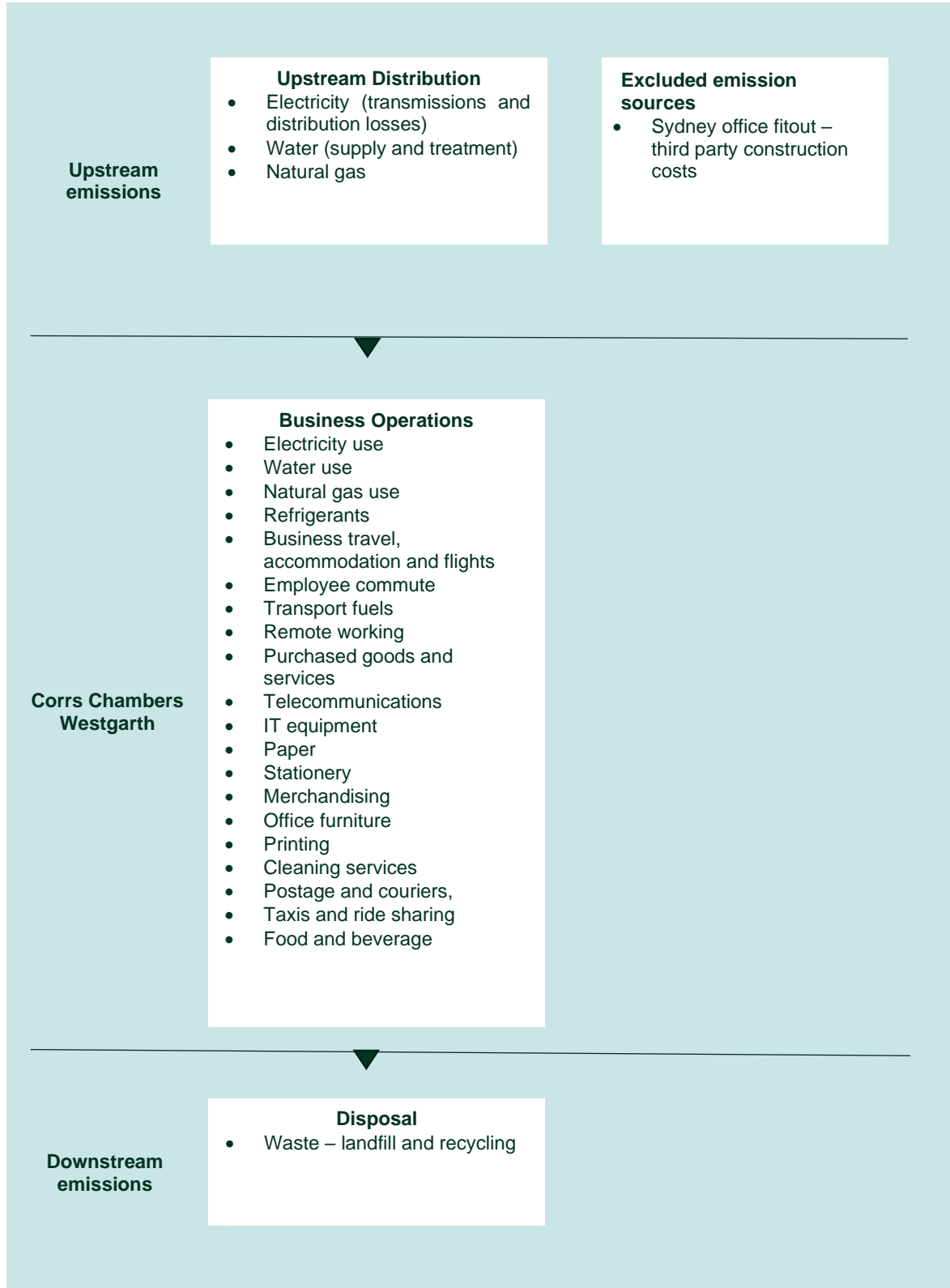
Outside emission boundary

Non-attributable

N/A

Service process diagram

The following diagram is cradle to grave. The following diagram is cradle to grave. It includes all the operations of Corrs Chambers Westgarth to deliver their legal services in Australia in FY2023. The boundary is the same than the one applied in the Organisation submission.



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;

- 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;
- 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 long-standing 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	Emissions intensity of the functional unit (tCO ₂ -e/FTE)
Base year/Year 1:	2018–19	9,804.1	9.6
Year 2:	2019-20	7,490.8	6.8
Year 3:	2020-21	4,760.3	4.3
Year 4:	2021-22	3,771.3	3.5
Year 5:	2022-23	6,000.1	4.6

Significant changes in emissions

Emissions over time have decreased by 36.6% compared to our FY2019 baseline and by have increased 62.8% 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 tCO ₂ -e	998,896.1 pax.km 475.3 tCO ₂ -e	Travel returning to pre-COVID 19 level
Short economy class flights (>400km, ≤3,700km)	3,107,787.4 pax.km 638.2 tCO ₂ -e	1,574,602.0 pax.km 263.8 tCO ₂ -e	Travel returning to pre-COVID 19 level

Use of Climate Active carbon neutral products and services

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

Emissions summary

Source	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	78.65
Cleaning and chemicals	100.95
Climate Active carbon neutral products and services	0.00
Electricity	607.90
Food	548.02
ICT services and equipment	527.74
Postage, courier and freight	49.24
Products	23.91
Professional services	660.08
Refrigerants	37.99
Stationary energy (gaseous fuels)	111.45
Stationary energy (liquid fuels)	0.00
Transport (air)	1897.93
Transport (land and sea)	622.30
Waste	60.91
Water	24.03
Working from home	41.80
Office equipment and supplies	607.16
Total	6,000.06
Sydney Fitout costs – non-quantified – uplift factor	26.33

Emissions intensity per functional unit (tCO₂-e/FTE)	4.5
Number of functional units to be offset (FTE)	1,349
Total emissions to be offset	6,026.39

6.CARBON OFFSETS

Offsets retirement approach

The details of offsets relating to this certification are the same as those found in the Corrs Chambers Westgarth Organisation PDS.

Co-benefits

N/A

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 Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-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 CO2-e)	339.69
Residual scope 3 emissions (t CO2-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 CO2-e)	607.90

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	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		
Total electricity (grid + non grid)	2,604,671					

Residual scope 2 emissions (t CO2-e)	1,216.44
Residual scope 3 emissions (t CO2-e)	937.96
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	1,045.57
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	783.29
Total emissions liability (t CO2-e)	1,828.86

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 CO2-e)
Level 42, 111 Eagle Street	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
<p><i>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.</i></p>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources 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.

Relevant non-quantified emission sources	Justification reason
Sydney office fitout - third party construction costs	Data unavailable

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**).

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 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. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

N/A

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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