# PUBLIC DISCLOSURE STATEMENT

MinterEllison Services Pty Ltd
(MinterEllison)

Organisation Certification
FY2023–24

Australian Government

# Climate Active
# Public Disclosure Statement

MinterEllison.

An Australian Government Initiative

Climate Active

| | |
|---|---|
| NAME OF CERTIFIED ENTITY | MinterEllison Services Pty Ltd |
| REPORTING PERIOD | Financial year 1 July 2023 – 30 June 2024<br>[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.*<br>  |
| | Name of signatory: Kate Cato<br>Position of signatory Chief Community Officer<br>4 July 2025 |

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



Version 9.

# 1.CERTIFICATION SUMMARY

| | |
|---|---|
| TOTAL EMISSIONS OFFSET | 15,077 $tCO_2$-e |
| CARBON OFFSETS USED | 100% VCUs |
| RENEWABLE ELECTRICITY | 72.2% |
| CARBON ACCOUNT | Prepared by: Pangolin Associates |
| TECHNICAL ASSESSMENT | 27/11/23<br>Pangolin Associates<br>Next technical assessment due: FY2025 |

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# 2. CERTIFICATION INFORMATION

## Description of organisation certification

This inventory has been prepared for the financial year 2024, from 1 July 2023 to 30 June 2024, and covers the Australian business operations of **MinterEllison Services Pty Limited** (ABN 79 003 428 439), trading as MinterEllison for the purpose of carbon neutral large organisation certification.

MinterEllison also works with a network of associated entities in New Zealand, Asia, and on the Gold Coast, including MinterEllison LLP (Hong Kong), MinterEllison RuddWatts (New Zealand) and MinterEllison Gold Coast. These associated entities are aligned with MinterEllison but not financially integrated and not included in the scope of this certification report.

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

- 1 Farrer Place, Sydney NSW 2000
- 447 Collins Street, Melbourne VIC 3000
- 1 Eagle Street, Brisbane QLD 4000
- 25 Grenfell Street, Adelaide SA 5000
- 77 St Georges Terrace, Perth WA 6000
- 1 Constitution Place, Canberra ACT 2601
- 60 Smith Street, Darwin NT 0800[1]
- 1 The Esplanade, Perth WA 6000

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

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

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

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide ($CO_2$), methane ($CH_4$), nitrous oxide ($N_2O$) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride ($SF_6$) and nitrogen trifluoride ($NF_3$). These have been expressed as carbon dioxide equivalents ($CO_2$-e) using relative global warming potentials (GWPs).

This Public Disclosure Statement includes information for the FY2024 reporting period.

[1] This office closed in June 2024

## Organisation description

MinterEllison is a partnership led by Chief Executive Officer and Managing Partner, Virginia Briggs and the Executive Leadership Team. The Partnership Board provides oversight and guidance to the firm's Leadership Team.

The MinterEllison Partnership provides a full range of corporate and commercial legal services to our clients which span both private and Government sectors across various industries. In addition to our core legal services, MinterEllison operates a number of complementary businesses, including MinterEllison Flex addressing temporary legal and related resourcing needs. You can read more about the services MinterEllison provides **here.**

We also offer an integrated suite of consulting services through the MinterEllison Consulting Partnership (ABN 50 017 469 292) via MinterEllison Consulting Pty Ltd, covering technology, cyber security, tax, risk and regulatory, infrastructure and information technology.

MinterEllison has a dedicated team of over 2,400 people working in Sydney, Melbourne, Brisbane, Canberra, Perth, Adelaide and Darwin[2]. Internationally we have an office in London and representative offices in Shanghai and Beijing (our international offices are not included in the scope of this certification).

Our lawyers and consultants work with clients to solve complex business problems every day. Our purpose, to create lasting impacts for our clients, our people and our communities, guides our decisions. It shows us that who we are and how we work are inseparable.

We develop authentic, enduring relationships with our clients, people and communities.

Clients rely on us for our responsive, commercial approach. Our clients include government departments and agencies, private and publicly listed companies, and small and large businesses in Australia and overseas. We help them manage risk, take on challenges and take advantage of opportunities as they transform to meet an evolving economic, business and social landscape. We're switched on to the issues facing business leaders everywhere.

The following subsidiaries are also included within this certification:

| Legal entity name | ABN | ACN |
|---|---|---|
| MinterEllison | ABN 91 556 716 819 | |
| MinterEllison Consulting Pty Ltd | ABN 50 077 613 828 | |
| MinterEllison Consulting | ABN 50 017 469 292 | |

The following entities are excluded from this certification:

| Legal entity name | ABN | ACN |
|---|---|---|
| MinterEllison – Gold Coast | ABN 69 399 090 230 | |
| Other entities and associates in the broader global network | | |

[2] Office closed June 2024

# 4. 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**

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

Machinery and vehicles

Office equipment and supplies

Postage, courier and freight

Products

Professional services

Refrigerants

Roads and landscape

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Stationary energy (solid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

**Non-quantified**

N/A

**Outside emission boundary**

**Excluded**

N/A

# 5. EMISSIONS REDUCTIONS

## Emissions reduction strategy

MinterEllison commits to reducing overall emissions by 30% by 2027 compared to 2023 baseline levels. We aim to reach net zero emissions by 2030 and are currently engaged in detailed net zero modelling work with external advisors to enable our firm to develop a more granular understanding of the opportunities and challenges over the medium term in achieving this target.

Currently our approach to emissions reduction includes:

**Scope 1** emissions will be reduced by:

- improving measurement of GHG emissions generated by the leakages of synthetic gases used in our air conditioning units and fridges. By measuring the quantity being replaced each year rather than applying a leakage rate;
- phasing out air conditioning units and fridges using synthetic gases with a high global warming potential, starting with units that needs to be replaced over the next 5 years; and
- no diesel or petrol vehicles to be owned by the firm.

**Scope 2** emissions will be reduced by:

MinterEllison aims to reach zero GHG scope 2 emissions by switching to 100% renewable energy by 2030 including:

- purchasing 100% green power in all our offices where the option is available by 2025;
- continuing to work with our landlords in the two locations where we are not yet purchasing green power to determine a timeline for the transition to green power for base buildings and our tenancies. Specifically our discussions will continue with landlords in Adelaide (moving tenancy and base building to green power) and in Canberra where our tenancy is 100% green power to ensuring the base building is also green power.
- reviewing our energy consumption and developing an energy efficiency plan using our GreenME network to engage people across our firm.
- Brisbane tenant electricity will transition to green power in 2025.
- Engaging with landlords on NABERS co-assessments beginning with our Melbourne office.

**Scope 3** emissions will be reduced by:

Emissions will be reduced by reviewing our initial baseline emissions report to better understand the sources of our current emissions. We will then focus on the areas of our operations generating the bulk of our emissions including:

**1. ICT services**

1.1 Our Net Zero Steering Committee includes our Chief Digital Officer and key team members committed to reducing emissions by:

(a) reviewing the data used to establish our baseline emissions measurement, and when relevant, work with major suppliers to better understand the sources of current ICT emissions across data management and digital assets, and how these emissions can be reduced year on year;

(b) partnering with our major suppliers to understand their ambitions to reduce emissions as organisations and as suppliers of goods and services to achieve their own Net Zero

targets. We aim to identify opportunities aligned with our ambition to reduce emissions year on year. This process has already commenced; and

(c) continue with existing programs of work to reduce ICT-related emissions, including:

(i) continue to identify best practice work station setups which have a positive impact on our emissions;

(ii) migrate iManage to the cloud and decommission on premise server hardware. This includes two SANS (Storage Areas Network) which stores iManage data and millions of documents scheduled for early 2025;

(iii) we will also begin work to migrate our financial practice management system to the cloud. It is currently our largest on premises system;

(iv) continue to decommission our secondary Sydney Data Centre and migrate services to Azure cloud, removing numerous on site hardware and data centre services;

(v) continuing to implement our policy of one single ultra wide monitor at every desk instead of two;

(vi) continue to repurpose old laptops and iPhones through our community programs; and

(vii) our primary data centre has recently reduced from 10 racks to 3 racks which house our servers. We plan to reduce this again to 2 racks in the coming months.

(d) in the context of undertaking the firm's Net Zero modelling work, we will continue to develop a strategy to achieve our target to reduce ICT related emissions and communicating that to engage all members of the firm to play their part in the actions being taken. This may include:

(i) exploring the investment of further technology to enable more effective remote working and reduce interstate travel for meetings for example in late 2024 we installed high-end video conference capability in Brisbane, Melbourne and Sydney on client floors to facilitate virtual face to face meeting experience. This is being trialled by the firm's executive team to reduce travel and at the same time enable an immersive experience;

(ii) continue to monitor opportunities to rationalise and/or reuse digital hardware including number and lifecycle of end user devices; and

(iii) monitoring the market for ICT services and products to consider and identify appropriate suppliers which have achieved Climate Active carbon neutral status (or similar international certification) as organisations and/or for the products and services they provide to ensure that wherever possible we minimise emissions through our supply chain and responsible procurement processes.

1.2 In terms of our broader strategic approach, we will look to a two-limbed 'offensive + defensive' model:

(a) offensive — considering our use of technology and analytics to cut emissions by reducing (improving operational efficiency), replacing (shifting emission-generating activities to cleaner alternatives), and reusing (recycling material); and

(b) defensive — considering actions to reduce emissions from our enterprise's technology estate.

2. **Travel**

By 2030 MinterEllison aims to implement a 30% reduction in travel emissions (flights and accommodation) by:

(a) encouraging MinterEllison people at all levels to reduce air travel where possible and explore with our provider opportunities to make explicit the emissions impact before books are chosen or taken and consider carbon neutral ticketing;

(b) work with our travel provider to explore improved and more frequent reporting by upgrading our travel platform;

(c) investing in new technology including immersive telepresence to reduce flights;

(d) explore opportunities to use accommodation services that are certified carbon neutral or actively reducing emissions through their own operations;

(e) work with relevant event organisers to deliver major events as carbon neutral events eg 2024 Partner Forum was a carbon neutral event; and

(f) Utilising our internal data analytics capabilities to explore opportunities to leverage new technology such as preferring electric ground travel and public transport where possible.

3. **Procurement of goods and services**

By 2027 MinterEllison aims to procure 20% of carbon neutral certified goods and services by:

(a) exploring opportunities to reduce emissions identified in our initial baseline measurement relating to the purchase of professional services (e.g. financial and insurance services) by identifying carbon neutral services suitable to the firm's needs; and

(b) continuing to implement new systems and practices such as our new online platform which will enable us to evaluate suppliers effectively when onboarding by seeking information about Climate Active or carbon neutral status of vendors and their products and services.

**4. Landfill Waste**

By 2030 MinterEllison aims to eliminate landfill waste by:

(a) increasing the number of recycling bins, and raising awareness about the importance of recycling through our GreenME network;

(b) engaging with our landlords to develop whole of building waste management strategies to reduce landfill waste year on year from 2024 to 2030. Landlord to conduct regular waste audits with onsite cleaners to ensure compliance with landfill targets;

(c) by 2030 MinterEllison will reduce waste emissions from food and beverage service by reducing single use plastic waste by installing Purezza sparkling and chilled water units in all offices;

(d) continuing our practice of diverting unneeded furniture, whitegoods and equipment from landfill as part of office closures or refurbishments; and

(e) reducing single use items from our in-house cafés.

**5. Employee generated emissions**

MinterEllison aims to use the GreenME network to encourage employees to identify opportunities to reduce emissions including:

(a) continuing to support hybrid work where possible to reduce employee commute emissions;

(b) encourage walking and cycling by the provision of end of trip facilities in all offices where possible e.g. change rooms and bicycle storage;

(c) encourage the use of public transport rather than private cars for firm related travel; and

(d) raise awareness and understanding of solar power options for places of remote work including employee residences.

## Emissions reduction actions

During the FY24 reporting period we undertook the following reduction activities:

1. removal of all fixed desk telephones and cabled headsets across all offices in our Australian offices;

2. replaced dual monitors with one single ultra-wide monitor for all workstations in Perth and Brisbane offices;

3. under desk bins removed at all locations;

4. updated our Responsible Procurement policy and Procurement Compliance Standards consistent with our commitments;

5. commenced implementation of a new online platform which will enable us to evaluate suppliers effectively when onboarding by seeking information about Climate Active or carbon neutral status of vendors and their products and services;

6. diverted furniture, whitegoods and equipment from landfill as part of the Perth new office project by either reusing, selling or donating;

7. we achieved our goal of a 30% reduction in emissions connected to high emissions modes of transport where the vehicle is owned by the firm in FY24 with the closure of our Darwin office as the one firm owned vehicle is no longer owned by our firm.

8. went to market to procure a stationery provider which will support our transition to Climate Active certified paper and work towards our stationery supplies over time including at least 20% of sustainable items.

# 6. EMISSIONS SUMMARY

## Emissions over time

| Emissions since base year | | | |
|---|---|---|---|
| | | **Total $tCO_2$-e** (without uplift) | **Total $tCO_2$-e** (with uplift) |
| Base year: | 2021-22 | 11,167.4 | N/A |
| Year 1: | 2022–23 | 15,053.7 | N/A |
| Year 2: | 2023-24 | 15,076.5 | N/A |

## Significant changes in emissions

| Significant changes in emissions | | | |
|---|---|---|---|
| **Emission source** | **Previous year emissions** (t $CO_2$-e) | **Current year emissions** (t $CO_2$-e) | **Reason for change** |
| N/A | | | |

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

| Certified brand name | Product/Service/Building/Precinct used |
|---|---|
| Pangolin Associates | Consulting Services |
| Climate Active certified location | 1 Farrer Place, Sydney NSW 2000 |
| Climate Active certified location | 447 Collins Street, Melbourne VIC 3000 |
| Climate Active certified location | 1 Eagle Street, Brisbane QLD 4000 |

## Emissions summary

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

| Emission category | Scope 1 emissions ($tCO_2$-e) | Scope 2 emissions ($tCO_2$-e) | Scope 3 emissions ($tCO_2$-e) | Total emissions (t $CO_2$-e) |
|---|---|---|---|---|
| Accommodation and facilities | 0.0 | 0.0 | 89.2 | 89.2 |
| Cleaning and chemicals | 0.0 | 0.0 | 244.8 | 244.8 |
| Climate Active carbon neutral products and services | 0.0 | 0.0 | 0.0 | 0.0 |
| Construction materials and services | 0.0 | 0.0 | 0.0 | 0.0 |
| Electricity | 0.0 | 198.9 | 696.5 | 895.4 |
| Food | 0.0 | 0.0 | 806.2 | 806.2 |
| Horticulture and agriculture | 0.0 | 0.0 | 0.0 | 0.0 |
| ICT services and equipment | 0.0 | 0.0 | 915.1 | 915.1 |
| Machinery and vehicles | 0.0 | 0.0 | 0.0 | 0.0 |
| Office equipment and supplies | 0.0 | 0.0 | 416.7 | 416.7 |
| Postage, courier and freight | 0.0 | 0.0 | 131.6 | 131.6 |
| Products | 0.0 | 0.0 | 269.8 | 269.8 |
| Professional services | 0.0 | 0.0 | 7,506.8 | 7,506.8 |
| Refrigerants | 31.7 | 0.0 | 38.3 | 70.0 |
| Roads and landscape | 0.0 | 0.0 | 0.0 | 0.0 |
| Stationary energy (gaseous fuels) | 0.0 | 0.0 | 31.6 | 31.6 |
| Stationary energy (liquid fuels) | 0.0 | 0.0 | 7.5 | 7.5 |
| Stationary energy (solid fuels) | 0.0 | 0.0 | 0.0 | 0.0 |
| Transport (air) | 0.0 | 0.0 | 2,492.5 | 2,492.5 |
| Transport (land and sea) | 0.0 | 0.0 | 827.5 | 827.5 |
| Waste | 0.0 | 0.0 | 13.2 | 13.2 |
| Water | 0.0 | 0.0 | 6.5 | 6.5 |
| Working from home | 0.0 | 0.0 | 352.1 | 352.1 |
| **Total emissions ($tCO_2$-e)** | **31.8** | **198.9** | **14,845.8** | **15,076.5** |

## Uplift factors

No uplift factors have been applied.

# 7.CARBON OFFSETS

## Eligible offsets retirement summary

**Offsets retired for Climate Active certification**

| Type of offset unit | Quantity used for this reporting period | Percentage of total units used |
|---|---|---|
| Verified Carbon Units (VCUs) | 15,077 | 100.0% |

| Project name | Type of offset unit | Registry | Date retired | Serial number | Vintage | Total quantity retired | Quantity used in previous reporting periods | Quantity banked for future reporting periods | Quantity used for this reporting period | Percentage of total used this reporting period |
|---|---|---|---|---|---|---|---|---|---|---|
| 210 MW Musi Hydro Power Plant, Bengkulu | VCU | Verra Registry | 27/10/2024 | 15601-702129812-702144888-VCS-VCU-262-VER-ID-1-487-01012019-31122019-0 | 2019 | 15,077 | 0 | 1 | 15076 | 99.99% |
| | VCU | Verra Registry | 19/4/2024 | 10374-208475326-208475342-VCS-VCU-262-VER-ID-1-487-01012016-31122016-0 | 2016 | 17 | 16 | 0 | 1 | 0.01% |

## Co-benefits

The project is a new run-of river hydro power plant in Bengkulu Province in Indonesia. The key purpose of the project is to utilise the hydrological resources of the Musi River, which is a renewable source of energy, to generate zero emission electricity to be transmitted to the Sumatra grid. It will displace fossil fuel-based power and reduce the emissions associated with fossil fuel-based power plants on the grid.

# 8.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 $CO_2$-e) | Renewable percentage of total |
|---|---|---|---|
| Behind the meter consumption of electricity generated | 31,670 | 0 | 1% |
| **Total non-grid electricity** | **31,670** | **0** | **1%** |
| LGC Purchased and retired (kWh) (including PPAs) | 0 | 0 | 0% |
| GreenPower | 1,808,311 | 0 | 37% |
| Climate Active precinct/building (voluntary renewables) | 632,533 | 0 | 13% |
| Precinct/Building (LRET) | 232,768 | 0 | 5% |
| 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) | 156,267 | 0 | 3% |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity) | 39,462 | 0 | 1% |
| Large Scale Renewable Energy Target (applied to grid electricity only) | 640,018 | 0 | 13% |
| Residual Electricity | 1,363,758 | 1,241,020 | 0% |
| **Total renewable electricity (grid + non grid)** | **3,541,028** | **0** | **72%** |
| **Total grid electricity** | **4,873,117** | **1,241,020** | **72%** |
| **Total electricity (grid + non grid)** | **4,904,787** | **1,241,020** | **72%** |
| Percentage of residual electricity consumption under operational control | 25% | | |
| **Residual electricity consumption under operational control** | **340,399** | **309,763** | |
| Scope 2 | 302,993 | 275,723 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 37,406 | 34,040 | |
| **Residual electricity consumption not under operational control** | **1,023,359** | **931,257** | |
| Scope 3 | 1,023,359 | 931,257 | |

| | |
|---|---|
| **Total renewables (grid and non-grid)** | **72.20%** |
| **Mandatory** | **18.60%** |
| **Voluntary** | **52.95%** |
| **Behind the meter** | **0.65%** |
| **Residual scope 2 emissions (t $CO_2$-e)** | **275.72** |
| **Residual scope 3 emissions (t $CO_2$-e)** | **965.30** |
| **Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **198.94** |
| **Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **696.50** |
| **Total emissions liability (t $CO_2$-e)** | **895.44** |

*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** | **60%** | **(kWh)** | **Scope 2 Emissions (kg $CO_2$-e)** | **Scope 3 Emissions (kg $CO_2$-e)** | **(kWh)** | **Scope 3 Emissions (kg $CO_2$-e)** |
| ACT | 210,802 | 126,960 | 86,333 | 6,348 | 83,842 | 61,205 |
| NSW | 1,545,632 | 930,888 | 633,004 | 46,544 | 614,744 | 448,763 |
| SA | 395,639 | 238,282 | 59,570 | 19,063 | 157,358 | 51,928 |
| VIC | 986,273 | 594,003 | 469,262 | 41,580 | 392,270 | 337,352 |
| QLD | 934,853 | 563,034 | 411,015 | 84,455 | 371,819 | 327,201 |
| NT | 103,116 | 62,103 | 33,536 | 4,347 | 41,012 | 25,017 |
| WA | 696,802 | 419,663 | 222,421 | 16,787 | 277,139 | 157,969 |
| TAS | 0 | 0 | 0 | 0 | 0 | 0 |
| **Grid electricity (scope 2 and 3)** | **4,873,117** | **2,934,932** | **1,915,141** | **219,124** | **1,938,184** | **1,409,436** |
| ACT | 31,670 | 31,670 | 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)** | **31,670** | **31,670** | **0** | **0** | | |
| **Total electricity (grid + non grid)** | **4,904,787** | | | | | |

| | |
|---|---|
| **Residual scope 2 emissions (t $CO_2$-e)** | **1,915.14** |
| **Residual scope 3 emissions (t $CO_2$-e)** | **1,628.56** |
| **Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **1,378.69** |
| **Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t $CO_2$-e)** | **1,177.23** |
| **Total emissions liability** | **2,555.92** |

## 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) |
|---|---|---|
| 1 Farrer Place Sydney | **672,479** | **0** |
| 447 Collins Street Melbourne | **277,531** | **0** |
| 1 Eagle Street Brisbane | **293,408** | **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 electricity 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 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.

N/A – no relevant emission sources have been non-quantified in this reporting period.

## 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

N/A – for this reporting period, no emission sources have been assessed as not relevant and therefore excluded from the emissions boundary.

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