



PUBLIC DISCLOSURE STATEMENT

GILBERT + TOBIN

SERVICE CERTIFICATION


FY2023–24

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Gilbert + Tobin
REPORTING PERIOD	1 July 2023 – 30 June 2024 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>Eloise Schnierer Head of Corporate Social Responsibility Date 24 February 2026</p>



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

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Version 9.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	0 tCO ₂ -e 100% of Gilbert + Tobin's emissions relevant to the Service have been captured within the Organisational boundaries
CARBON OFFSETS USED	ACCU: 5.08% VCU: 94.92%
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates & Purpose Bureau
TECHNICAL ASSESSMENT	18 June 2024 Pangolin Associates Next technical assessment due: FY 2027

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2. CERTIFICATION INFORMATION

Description of service certification

The responsible entity for this service certification is Gilbert + Tobin (ABN: 77 458 970 098). Gilbert + Tobin is a leading Australian corporate law firm, advising clients on their most significant corporate transactions, regulatory matters and disputes. From offices in Sydney, Melbourne and Perth, we provide commercial and innovative legal solutions for ASX 100 leading companies, major infrastructure and services providers as well as government and public authorities across Australia and around the world. For more information about Gilbert + Tobin, its lawyers and publications please visit www.gtlaw.com.au.

- Functional unit: billable hour undertaken by Gilbert + Tobin to all customers
- Offered as: full coverage service
- Life cycle: cradle-to-grave

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Description of business

As mentioned above, Gilbert + Tobin provide commercial and innovative legal solutions provides services throughout Australia at the following locations and facilities:

- Levels 32-35, Tower 2 International Towers, 200 Barangaroo Avenue, Sydney NSW 2000
- Levels 24-25, 101 Collins Street, Melbourne VIC 3000
- Level 16, Brookfield Place Tower 2, 123 St Georges Terrace, Perth WA 6000
- Suite 1B, 165-167 Phillip Street, Lawson Place, Sydney NSW 2000
- 901/127-153 Kent Street, Millers Point NSW 2000 (short stay employee residence)

This inventory does not include emissions related to the investment portfolio of Gilbert + Tobin as the associated emissions is outside the operational control of Gilbert + Tobin.

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 (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).

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Gilbert & Tobin Service Company Pty Ltd	77 458 970 098	

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

Accommodation and facilities
Cleaning and chemicals
Climate Active carbon neutral products and services
Electricity
Food
ICT services and equipment
Postage, courier and freight
Professional Services
Refrigerants
Stationary energy
Transport (air)
Transport (Land and Sea)
Waste
Water
Working from home
Office equipment and supplies
Synthetic gases
Construction materials and services

Non-quantified

N/A

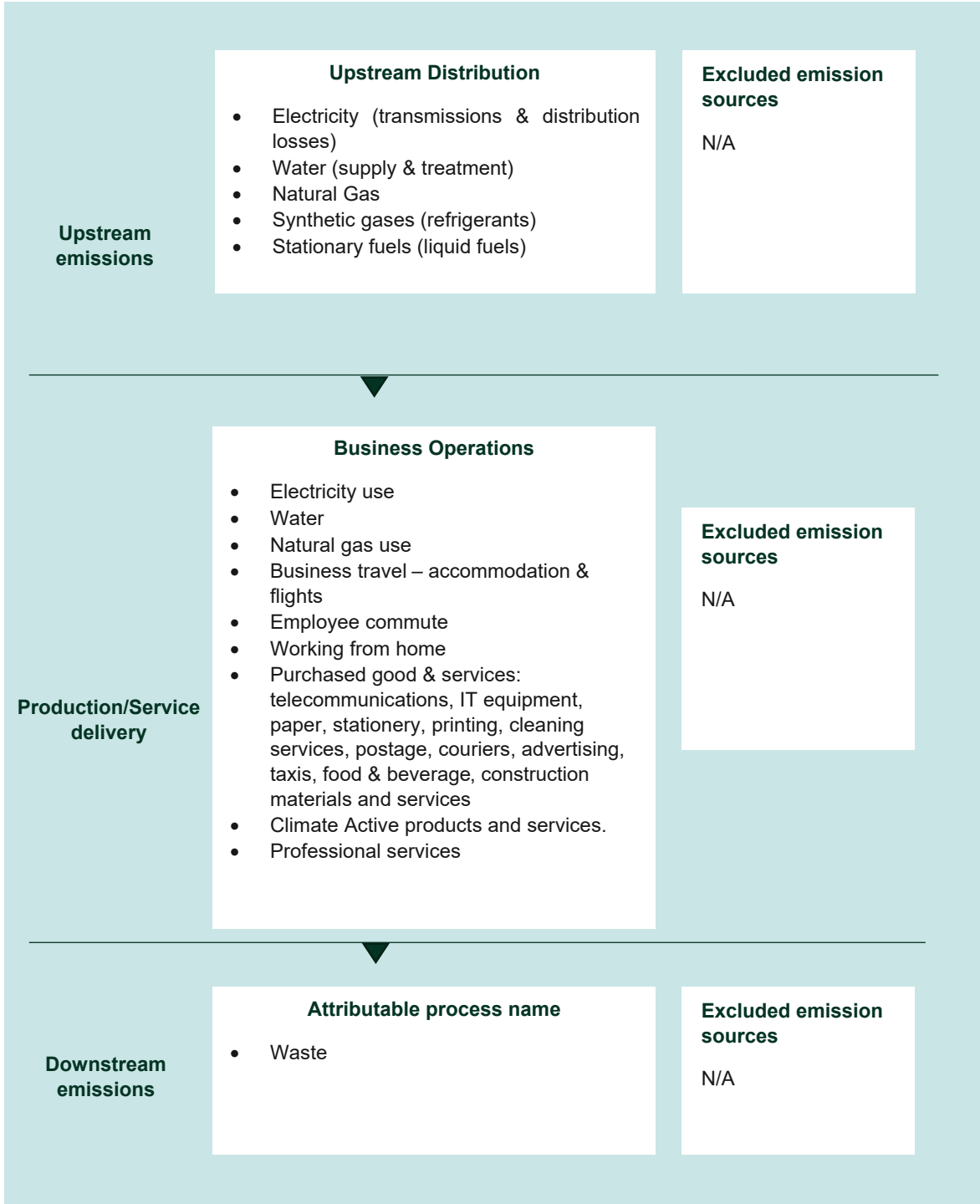
Outside emission boundary

Non-attributable

N/A

Service process diagram

Cradle-to-grave boundary



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Scope 1 emissions:

- Scope 1 emissions are negligible for Gilbert + Tobin. Gilbert + Tobin will continue to monitor and assess its Scope 1 emissions to ensure that they remain immaterial.

Scope 2 emissions: There are no Scope 2 emissions

Scope 3 emissions:

- G+T had set an emissions reduction target of 40% across scope 1, 2 and 3 by 2030 against our baseline year (2019). Based on our reporting to Climate Active in FY2019 and FY2023, we achieved a 58% reduction in emissions (from 7,412.80tCO₂e in 2019 to 3,113.16tCO₂-e in 2023). This target is currently under review for the reasons set out below.
- In 2024 there was a significant change in Gilbert + Tobin's scope 3 boundary to align with the GHG Protocol's emphasis on "completeness". Our Scope 3 boundary was previously based on the "relevance" principle, aligned with the Climate Active Carbon Neutral Standard. Our FY2024 Climate Active statement has been prepared in accordance with the new boundary, which has resulted in an increase in our emissions. Our FY2023 emissions were 3,113,16tCO₂-e, using the old boundary based on "relevance". Our FY2024 emissions are 9,846.88tCO₂-e, using the new "completeness" method for scope 3. This FY2024 emissions total is from G+Ts annual CDP audit which did not account for our use of Climate Active carbon neutral locations and services.
- The change in our scope 3 boundary was driven by a focus on data integrity and accuracy, including a commitment to data assurance, over the last 12 months. Since July 2024 we have:
 - Recalculated our FY2023 GHG emissions in accordance with the new boundary,
 - Calculated our FY2024 GHG emissions in accordance the new boundary, and
 - Completed limited assurance of our scope 1, 2 and 3 emissions for both FY2023 and FY2024.
- There was a 7% increase in total GHG emissions between FY2023 and FY2024 (from 9,174.58tCO₂-e to 9,846.88 tCO₂-e), using the new scope 3 boundary. This increase is largely drive by increases in business travel, employee commute and waste generated in line with the growth of the firm – 8% growth in FTE headcount from 885.73 (FY2023) to 957.9 (FY2024). At the same time, there was a 0.8% decrease in the emissions intensity of our firm from 10.36tCO₂-e per FTE to 10.28tCO₂-e per FTE between FY2023 and FY2024.
- We recently commenced recalculation of our FY2019 baseline and expect this work will be completed for FY2025 reporting. We will set a new emissions reduction target and develop a new emissions reduction strategy, once recalculation of our baseline is completed.

- Looking forward, our emissions reduction strategy will continue to focus on:
 - Opportunities to decrease emissions from air travel,
 - Analysis of our procurement data and engagement with key suppliers to encourage uptake of renewable electricity.
 - Further analysis of other opportunities to reduce scope three emissions in other key sources including food and office equipment and supplies.

Emissions reduction actions

Gilbert + Tobin has undertaken significant steps to decarbonise our operations since joining the Climate Active program in FY2019. We have eliminated scope 2 emissions through the purchase of 100% GreenPower renewable electricity. We have also eliminated scope 3 electricity emissions by choosing offices that use 100% renewable electricity and purchasing additional GreenPower to cover our portion of base building electricity consumption. We have undertaken improvements in our technology and printing practices that have resulted in emissions reductions.

Key emissions reduction activities undertaken during the reporting year included:

- Continued purchase of 100% Greenpower for all our tenancy electricity nationally,
- Planning an upgrade to our fleet of leased multi-function printing devices to more efficient models,
- Planning of a laptop fleet upgrade to more efficient models, and
- Piloting AI bin stands to help reduce waste contamination in our Sydney and increase the rate of waste diverted from landfill.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	2018–19	7,412.80	<i>Commercially sensitive</i>
Year 1:	2019–20	3,627.50	<i>Commercially sensitive</i>
Year 2:	2020–21	1,615.80	<i>Commercially sensitive</i>
Year 3:	2021-22	2,265.10	<i>Commercially sensitive</i>
Year 4:	2022-23	3,113.16	<i>Commercially sensitive</i>
Year 5:	2023-24	9,800.96*	<i>Commercially sensitive</i>

Gilbert + Tobin's emissions boundary changed in FY2024. This change in boundary has triggered the recalculation of the base year, FY2019 GHG emissions. The recalculated base year emissions will be included in the FY2025 reporting period.

* Gilbert + Tobin's emissions have been audited in accordance with the CDP program verification requirements, where the total emissions equated to 9,847 tCO₂-e. Therefore Gilbert + Tobin offset an extra 46 tCO₂-e as per the separate emissions auditing process, and that details can be found in the *Gilbert + Tobin FY2024 Organisation PDS - Appendix A*.

Significant changes in emissions

Gilbert + Tobin have expanded the assessment boundary, particularly with a focus on Scope 3 emissions, in alignment with the GHG Protocol. This expanded boundary has thusly resulted in an overall increase in emissions. Major changes in the emissions are outlined below.

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
ICT services and equipment Supplier Specific Emissions	0.00	2360.41	A new scope 3 boundary has been applied focusing on completeness of GHG emissions in accordance with the GHG Protocol.
Professional services Supplier Specific Emissions	0.00	2412.35	A new scope 3 boundary has been applied focusing on completeness of GHG emissions in accordance with the GHG Protocol.

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting Services
Barangaroo	Carbon Neutral Precinct

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Upstream Distribution <ul style="list-style-type: none"> Electricity (transmissions & distribution losses) Water (supply & treatment) Natural Gas Synthetic gases (refrigerants) Stationary fuels (liquid fuels) 	71.73
Business Operations: <ul style="list-style-type: none"> Electricity use Water Natural gas use Business travel – accommodation & flights Employee commute Working from home Purchased good & services: telecommunications, IT equipment, paper, stationery, printing, cleaning services, postage, couriers, advertising, taxis, food & beverage, construction materials and services Climate Active goods and services 	9,724.02
Disposal Waste	5.21
Attributable emissions (tCO₂-e)	9,800.96

Product / Service offset liability	
Emissions intensity per functional unit	<i>Commercially sensitive</i>
Emissions intensity per functional unit including uplift factors	<i>Commercially sensitive</i>
Number of functional units covered by the certification	<i>Commercially sensitive</i>
Total emissions (tCO₂-e) to be offset	9,800.96

6. CARBON OFFSETS

Eligible offsets retirement summary

100% of Gilbert + Tobin's emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to [Gilbert + Tobin's FY2024 Organisation PDS](#) for evidence of the offset retirement.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

100% of Gilbert + Tobin's emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to [Gilbert + Tobin's FY2024 Organisation PDS](#) for evidence of the offset retirement.

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	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	553,258	0	34%
Climate Active precinct/building (voluntary renewables)	885,737	0	54%
Precinct/Building (LRET)	203,998	0	12%
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)	103,570	0	6%
Residual Electricity	-103,570	-94,249	0%
Total renewable electricity (grid + non grid)	1,746,564	0	106%
Total grid electricity	1,642,994	0	106%
Total electricity (grid + non grid)	1,642,994	0	106%
Percentage of residual electricity consumption under operational control	55%		
Residual electricity consumption under operational control	-57,462	-52,290	
Scope 2	-51,147	-46,544	
Scope 3 (includes T&D emissions from consumption under operational control)	-6,314	-5,746	
Residual electricity consumption not under operational control	-46,108	-41,958	
Scope 3	-46,108	-41,958	

Total renewables (grid and non-grid)	106.30%
Mandatory	18.72%
Voluntary	87.58%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-46.54
Residual scope 3 emissions (t CO₂-e)	-47.70
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.00
Total emissions liability (t CO₂-e)	0.00
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	55%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	1,109,697	615,672	418,657	30,784	494,025	360,638
SA	0	0	0	0	0	0
VIC	430,205	238,682	188,559	16,708	191,523	164,709
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	103,092	57,197	30,314	2,288	45,895	26,160
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	1,642,994	911,551	637,530	49,779	731,443	551,508
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)	1,642,994					

Residual scope 2 emissions (t CO ₂ -e)	637.53
Residual scope 3 emissions (t CO ₂ -e)	601.29
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	226.40
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	216.91
Total emissions liability	443.31

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)
Levels 33-36, Tower 2 International Towers, 200 Barangaroo Avenue	1,089,735	0
<i>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.</i>		

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
<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>		

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
N/A	

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**).

Emissions Source	No actual data	No projected data	Immaterial
N/A			

Data management plan for non-quantified sources

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

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

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



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