



PUBLIC DISCLOSURE STATEMENT

CORRS CHAMBERS WESTGARTH

SERVICE CERTIFICATION

FY2023-24

Australian Government
**Climate Active
Public Disclosure Statement**

**CORRS
CHAMBERS
WESTGARTH**

NAME OF CERTIFIED ENTITY	Corrs Chambers Westgarth
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><i>Signature here</i></p>  <p>Name of signatory Gavin MacLaren Position of signatory Chief Executive Officer Date 19 February 2026</p>



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in Public Disclosure Statement documents represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement documents and disclaims liability for any loss arising from the use of the document for any purpose.

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	10,056.4 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	90.9% <i>(Australia only – 71% renewable electricity incl. PNG office)</i>
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd
TECHNICAL ASSESSMENT	5/10/2022 Pangolin Associates Next technical assessment due: FY2025

Contents

1. Certification summary.....	3
2. Certification information.....	4
3. Emissions boundary.....	7
4. Emissions reductions	10
5. Emissions summary	12
6. Carbon offsets.....	14
7. Renewable Energy Certificate (REC) summary	16
Appendix A: Additional information	17
Appendix B: Electricity summary.....	18
Appendix C: Inside emissions boundary	21
Appendix D: Outside emission boundary	22

2. CERTIFICATION INFORMATION

Description of service certification

This service certification is for all legal services provided by Corrs Chambers Westgarth in Australia and internationally.

- Functional unit: The functional unit is full-time equivalent (FTE) employees with emissions expressed in terms of tCO₂-e per FTE
- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is Corrs Chambers Westgarth ABN 89 690 832 091.

Due to the nature of Corrs as a professional services business, the service emissions are defined in the same method as the organisation certification. 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*. The boundary includes all global locations:

- Sydney office – Level 37, 50 Bridge Street, Sydney 2000 NSW, Australia;
- Melbourne office – Level 25, 567 Collins Street, Melbourne 3000 VIC, Australia;
- Brisbane office – Level 42, 111 Eagle Street, Brisbane 4000 QLD, Australia;
- Perth office – Level 6, 123 St Georges Terrace, Perth 6000 WA, Australia; and
- Papua New Guinea office – Level 3, Deloitte Haus, MacGregor Street, Port Moresby, National Capital District, Papua New Guinea

There is a 100% overlap in the emissions boundary between the organisation and service certifications.

Previously the Papua New Guinea office and its operations have not been included in the certification, but has now been included within the boundary.

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

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)
- 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).

Description of business

Corrs Chambers Westgarth (ABN 89 690 832 091) 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 1400 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.

The following subsidiaries are also included within this certification and all previous assessments:

Legal entity name	ABN	ACN
Corrs Support Services Pty Ltd as trustee for the Corrs Support Services Trust	42 452 089 234	092 167 550
Corrs Enterprises Pty Ltd trading as Orbit Legal Resourcing	15 159 476 721	-
Telesto Legal and Technology Pty Ltd	67 614 416 214	-

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
N/A		

FY2024 represents Corrs' most comprehensive greenhouse gas (GHG) emissions boundary to date. The increase in reported emissions is primarily attributable to a re-baselining of Scope 3 emissions following the expansion and refinement of data management and collection processes rather than a material change in underlying business activity.

Newly included or expanded Scope 3 categories in FY2024 comprise:

- Professional & Advisory Services
- Property, Facilities & Operations Services
- Media, Publishing & Information Services
- Travel, Transport & Events Services
- Membership, Education & Community Services
- Food & Hospitality Services

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
- Construction materials and services
- Electricity (domestic)
- Electricity (international)
- Food
- Horticulture and agriculture
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Products
- Professional services
- Refrigerants
- Stationary energy (gaseous fuels)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

In FY2024, Corrs expanded the emissions boundary to include additional activities in the above categories, compared with previous years – see section 5 for more detail

Non-quantified

None

Optionally included

N/A

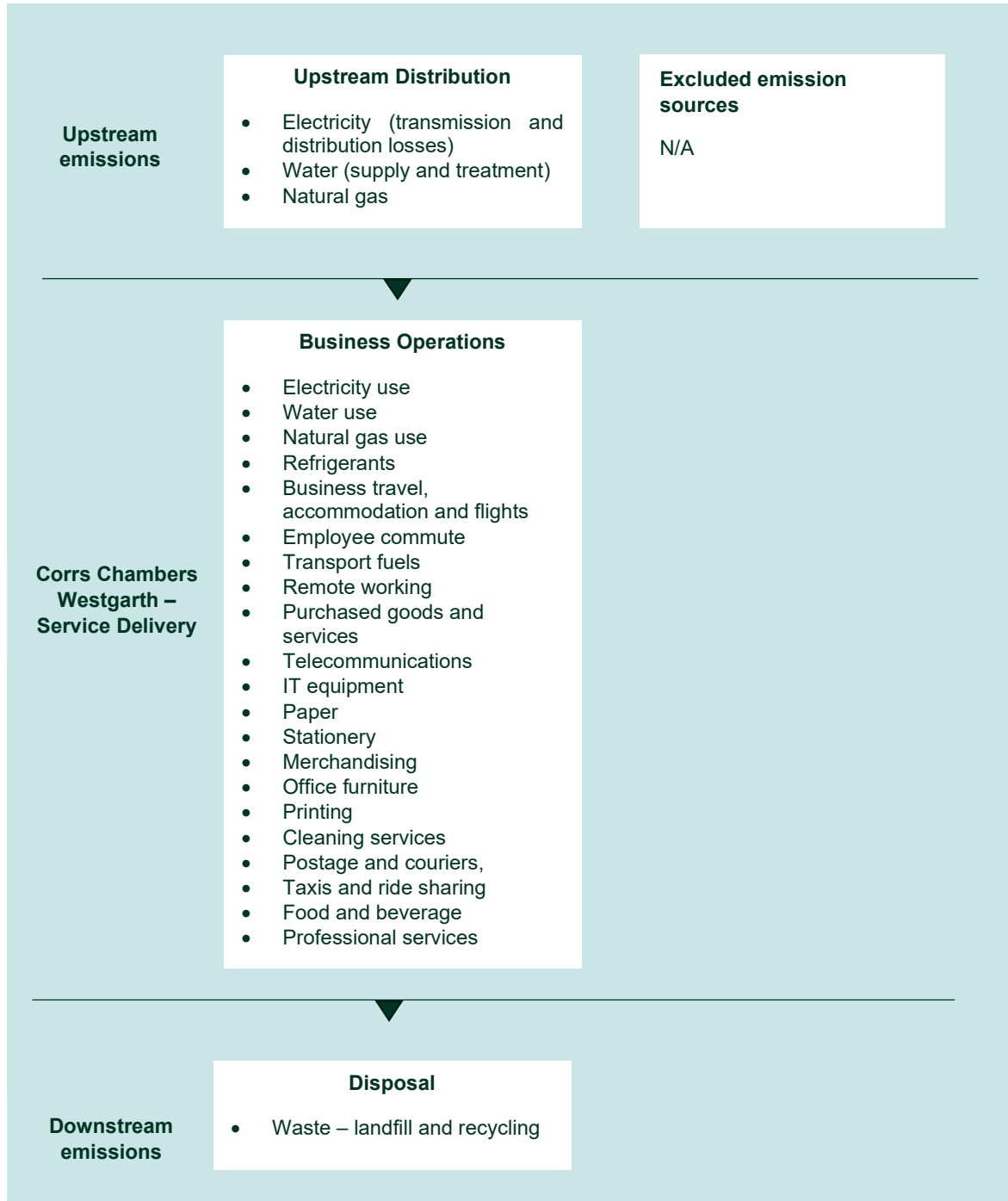
Outside emission boundary

Non-attributable

N/A

Service process diagram

Cradle-to-grave boundary – includes all the operations of Corrs to deliver legal services to clients in Australia and internationally. Due to the nature of the business, this is the same boundary as for the organisation certification.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Corrs has a working group tasked with developing strategies to reduce our carbon footprint. 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 leakage of synthetic gases 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:

- Reduce Scope 2 electricity emissions to zero (using the market-based method) across all offices. In FY2026 we plan to move our Melbourne office to new premises which will use 100% renewable electricity and energy saving lighting plans in line with our Sydney and Perth offices.

Scope 3:

- We have been working with respective landlords to remove emissions from our base building electricity supply (electricity not under our operational control). This strategy will continue.
- We are providing continued awareness in all our offices of each building's waste streams aiming to drive positive behaviour to reduce waste volume going to landfill.
- We have continued our partnership with an IT recycling company to keep technology waste out of landfill by re-purposing as much technology as possible and then partnering with organisations to mine raw materials from e-waste.
- In FY2024 we engaged with an external partner, Pangolin, to assist us to develop our long term carbon reduction strategy in line with the Paris Agreement goals. This piece of work is still in progress and we expect to have our inaugural net zero strategy well advanced in FY2026.
- As business travel has returned close to pre-COVID levels, we will be including travel considerations as part of our net zero strategy which is being developed in FY2026.
- We are upgrading our voice and video conferencing platform to Microsoft Teams to provide a single collaboration platform, with a view to reducing the need for travel. This is due to be implemented in FY2026.
- Exploring sustainable travel practices and travel options for incorporation into our carbon reduction strategy.
- We are continuing to review our supply chain and identify opportunities to work with our suppliers to reduce our Scope 3 emissions.

Emissions reduction actions

Since obtaining climate active certification Corrs has reduced its greenhouse gas emissions year-on-year through a range of initiatives. In FY2024 we broadened the reporting scope to cover all expenses which has seen an increase in our Scope 3 emissions. The key actions undertaken are as follows:

- Commenced the development of Corrs' inaugural net zero strategy in line with the Paris Agreement goals.
- Began reviewing and expanding our understanding of our supply chain and identifying opportunities to work with our suppliers to reduce our Scope 3 emissions. This was started with reviewing our top 10 spends and developing bespoke emissions factors, where possible.
- Our Scope 2 electricity emissions have been reduced to zero (using the market-based method) across all offices effective 1 January 2024, with the exception of our Papua New Guinea office where it is not yet possible to eliminate Scope 2 emissions due to the lack of a renewable electricity trading program in the country.
- The base building electricity emissions have been reduced to zero in our Brisbane and Sydney offices and, effective 1 January 2024, Perth has been covered with renewable electricity. Emissions in our Melbourne office will be reduced to zero by the end of 2025.
- We have implemented energy saving lighting plans in Perth and Sydney offices to reduce our electricity consumption.
- As part of the ongoing waste education strategy, we have implemented compostable wares and re-usable Simply Cups in all our office Cafés to reduce landfill waste.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e	Emissions intensity of the functional unit
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	6,026.4	4.5
Base year / Year 6:	2023-24	10,056.4	7.7

Significant changes in emissions

Although there have been no significant changes to address specific categories according to Climate Active methodology (as highlighted in the carbon inventory), reported emissions have increased by 66.9% overall. This is due to Corrs increasing the breadth of data collected for the purpose of emissions calculations and expanding the scope of the reporting boundary to include additional activities not previously accounted for, most significantly in the 'Professional Services' category. We have highlighted the significant changes to the Scope 3 boundary below for each category and activity:

- Professional Services – previously this category only included consulting services but now includes insurance, property operator and developer services, legal services, security and investigation, education, accounting services, interest groups and community organisations, services to air transport, market research and other business management, photography services, government, and other professional services. These newly included activities contribute 12% to our total emissions profile.
- Food & Beverage – the reporting of catering services has been expanded with more data available.
- Professional Services – client and business events, conferences and partner/staff functions have been included in the reporting for the first time.
- Accommodation & Facilities – property services for our leased buildings have been reflected more accurately.
- ICT services data has been expanded to include all expenditure.

There have also been some additional activities included such as parking services, travel agency services, small construction activities, flower purchases, online subscriptions, amongst other smaller activities.

Previously, certain categories of emissions were excluded by the relevant guidance and now, with new guidelines, the full range of our activities, beyond our direct business operations, is included which is a positive step for Corrs as we improve the completeness of our inventory. This reflects our ongoing commitment to robust and accurate carbon accounting.

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting Services
111 Eagle Street, Brisbane QLD 4000	Building

Emissions summary

Emission source	tCO ₂ -e
Accommodation and facilities	670.49
Cleaning and chemicals	107.52
Climate Active carbon neutral products and services	0.00
Construction materials and services	66.51
Electricity (domestic)	245.19
Electricity (international)	83.37
Food	1208.49
Horticulture and agriculture	14.51
ICT services and equipment	1150.33
Machinery and vehicles	0.00
Office equipment and supplies	782.14
Postage, courier and freight	43.66
Products	118.02
Professional Services	2992.68
Refrigerants	35.27
Roads and landscape	0.00
Stationary energy (gaseous fuels)	150.83
Stationary energy (liquid fuels)	0.00
Stationary energy (solid fuels)	0.00
Transport (air)	1660.74
Transport (land and sea)	479.72
Waste	27.31
Water	36.92
Working from home	182.72
Total emissions (tCO₂-e)	10,056.41

Service offset liability	
Emissions intensity per functional unit (FTE)	7.65 tCO ₂ -e
Emissions intensity per functional unit including uplift factors (FTE)	7.65 tCO ₂ -e
Number of functional units covered by the certification (FTE)	1,313.96
Total emissions (tCO₂-e) to be offset	10,056.41

6. CARBON OFFSETS

Please refer to the organisation certification, found [here](#), as there is a 100% overlap in the emissions boundary.

Co-benefits

Please refer to the organisation certification, found [here](#), as there is a 100% overlap in the emissions boundary.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

Please refer to the organisation certification, found [here](#), as there is a 100% overlap in the emissions boundary.

APPENDIX A: ADDITIONAL INFORMATION

Please refer to the organisation certification, found [here](#), as there is a 100% overlap in the emissions boundary.

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' 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**.

Please note, the below Climate Active tables are for Australian electricity consumption only. Emissions from electricity consumption at the Papua New Guinea office are given below. PNG does not have a Residual Mix Factor, nor are there market-based instruments available to reduce Scope 2 emissions, so therefore the location- and market-based emissions are the same.

Papua New Guinea Office Electricity Emissions	Market-based (tCO ₂ -e)	Location-based (tCO ₂ -e)
Scope 2	35.6	35.6
Scope 3	47.8	47.8

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kgCO 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)	355,102	0	12%
GreenPower	1,461,433	0	50%
Climate Active precinct/building (voluntary renewables)	307,976	0	10%
Precinct/Building (LRET)	70,932	0	2%
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)	480,431	0	16%
Residual Electricity	269,438	245,188	0%
Total renewable electricity (grid + non grid)	2,675,873	0	91%
Total grid electricity	2,945,311	245,188	91%
Total electricity (grid + non grid)	2,945,311	245,188	91%
Percentage of residual electricity consumption under operational control	50%		
Residual electricity consumption under operational control	133,749	121,712	
Scope 2	119,051	108,337	
Scope 3 (includes T&D emissions from consumption under operational control)	14,698	13,375	
Residual electricity consumption not under operational control	135,689	123,477	
Scope 3	135,689	123,477	

Total renewables (grid and non-grid)	90.85%
Mandatory	18.72%
Voluntary	72.13%
Behind the meter	0.00%
Residual Scope 2 emissions (t CO₂-e)	108.34
Residual Scope 3 emissions (t CO₂-e)	136.85
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	108.34
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	136.85
Total emissions liability (t CO₂-e)	245.19

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	56%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
NSW	1,000,840	564,574	383,910	28,229	436,266	318,474
VIC	809,416	456,592	360,707	31,961	352,824	303,429
QLD	845,588	476,996	348,207	71,549	368,592	324,361
WA	289,467	163,288	86,543	6,532	126,179	71,922
Grid electricity (scope 2 and 3)	2,945,311	1,661,450	1,179,368	138,271	1,283,861	1,018,186
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	2,945,311					

Residual Scope 2 emissions (t CO₂-e)	1,179.37
Residual Scope 3 emissions (t CO₂-e)	1,156.46
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1,023.34
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	979.05
Total emissions liability	2,002.39

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	378,908	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

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

Excluded emission sources

N/A



An Australian Government Initiative

