



# **PUBLIC DISCLOSURE STATEMENT**

ALLENS

ORGANISATION CERTIFICATION


FY2023–24

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



<b>NAME OF CERTIFIED ENTITY</b>	Allens
<b>REPORTING PERIOD</b>	1 July 2023 – 30 June 2024 Arrears report
<b>DECLARATION</b>	<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>Nicky Friedman Counsel: Head of Pro Bono and Community Engagement Date: 28 April 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	6149 tCO <sub>2</sub> -e
CARBON OFFSETS USED	21.35% ACCUs, 10.69% VERs, 67.96% VCUs
RENEWABLE ELECTRICITY	88.98%
CARBON ACCOUNT	Prepared by: Allens
TECHNICAL ASSESSMENT	29 January 2024 John Hutchinson Next technical assessment due: FY 2026

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## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of Allens, ABN 47 702 595 758, including the subsidiaries listed in the table below.

The certification does not cover:

- Allens' services.
- Allens' offices outside of Australia, including in Vietnam and Papua New Guinea, as they are outside of the Australian Climate Active certification.

This Public Disclosure Statement includes information for FY2024 reporting period.

### Organisation description

Allens is a leading international law firm with offices in Australia (Brisbane, Melbourne, Perth and Sydney) and in overseas locations including Vietnam (Hanoi and Ho Chi Minh City) and Papua New Guinea (Port Moresby).

In Australia, the firm provides legal services to clients across a wide range of practice areas including Corporate, Projects & Development, Disputes & Investigations, Banking & Finance, Tax, Competition, Consumer & Regulatory and Intellectual Property & Patent & Trade Mark Attorneys.

Allens operates as a partnership in Australia. Allens Operations Pty Limited is a separate service entity that provides support services to Allens' legal practice.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Allens	47 702 595 758	
Allens Operations Pty Limited	87 004 992 607	004992607

For the purpose of this certification, Allens' operational boundary has been defined based on the operational control test and includes the offices occupied by the firm in the following locations in Australia:

- 480 Queen Street, Brisbane 4000 Queensland;
- 126 Phillip Street, Sydney 2000 New South Wales;
- 101 Collins Street, Melbourne 3000 Victoria; and
- Mia Yellagonga Tower 2, 5 Spring Street, Perth 6000 Western Australia.

It does not include the firm's offices outside of Australia.

Allens has an international alliance with global law firm Linklaters LLP. The complementary practices of Allens and Linklaters LLP provide clients with access to a global network, while operating independently. Linklaters LLP is not included within this certification.

## 3. EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

## Inside emissions boundary

### Quantified

Accommodation

Carbon neutral products and services

Cleaning and chemicals

Construction materials and services

Electricity

Food

ICT services and equipment

Office equipment and supplies

Postage, courier and freight

Refrigerants

Stationery energy and fuels

Transport (air)

Transport (land and sea) including employee commute.

Waste

Water

Working from home

### Non-quantified

N/A

### Optionally included

## Outside emission boundary

### Excluded

Purchased goods and services other than the categories (Food, Office equipment and supplies, Construction materials and services, Cleaning and chemicals) quantified in this report (eg, Professional services).

Offices outside of Australia.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Allens has a long held commitment to measuring and taking action to reduce the firm's greenhouse gas emissions. In 2022, Allens set a near-term science-based target to reduce firm-wide, absolute scope 1, 2 and 3 greenhouse gas emissions by 50 percent by FY2030, from a FY2019 baseline. This target has been approved by the Science Based Targets initiative (SBTi) and can be viewed on the [SBTi website](#).

For our emissions reduction strategy, we aim to:

- Transition to purchasing our office tenancy electricity through arrangements that support renewable energy such as GreenPower accredited electricity (in offices where we have control to do so) by FY2030;
- Promote the efficient use of energy in our premises and operations;
- Minimise non-essential business travel, and support and encourage the use of virtual collaboration and conferencing technologies and practices;
- Promote the efficient use of natural resources, minimise the generation of waste and encourage reuse and recycling where possible;
- Encourage our suppliers to reduce carbon impacts in our supply chain; and
- Support our people to adopt positive environmental practices.

### Emissions reduction actions

Since obtaining certification for our Australian offices in December 2014, Allens has reduced total greenhouse gas emissions through a range of measures including energy efficiency improvements in our premises and ICT equipment, promoting waste reduction and recycling, and investment in conferencing technology and digital working practices.

Actions taken during the reporting period to support emissions reduction included:

- Matching tenancy electricity use in Melbourne, Sydney, Brisbane and Perth with the purchase of 100% GreenPower accredited electricity;
- Incorporating energy efficiency and waste reduction specifications in the design and construction of our Melbourne office refurbishment project;
- Ongoing investment in technology, systems and training to support digital working practices and virtual meetings, with a view to reducing paper use and business travel;
- Ongoing adoption of and support for hybrid working principles to support working from home and reduce employee commuting; and

- With support from our internal sustainability committees, running various campaigns promoting waste reduction and recycling.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year			
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2013-14	15,415.0	N/A
Year 1:	2014-15	13,336.8	N/A
Year 2:	2015-16	12,005.1	N/A
Year 3:	2016-17	10,875.1	N/A
Year 4:	2017-18	10,074.0	N/A
Year 5:	2018-19	11,114.96	N/A
Year 6:	2019-20	8,829.02	N/A
Year 7:	2020-21	4972.17	N/A
Year 8:	2021-22	4622.78	N/A
Year 9:	2022-23	5186.95	N/A
Year 10:	2023-24	6148.1	N/A

For the current reporting period (FY24), total greenhouse gas emissions have decreased relative to FY19 levels, but have increased by approximately 18.53% relative to FY23. The increase was primarily due to business-related travel and conference attendance returning to more business-as-usual levels following the period of COVID-related travel restrictions. We have also included a new emissions source, Construction materials and services, due to the commencement of a refurbishment project in our Melbourne office.

### Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Long business class flights (>3,700km)	979.37	1709.44	Business-related travel and in-person events and conferences returning to more business-as-usual levels post COVID restrictions.
Short economy class flights (>400km, ≤3,700km)	802.59	1056	Business-related travel and in-person events and conferences returning to more business-as-usual levels post COVID restrictions.
Construction materials and services	0	158.64	Inclusion of emissions associated with Construction materials and services due to commencement of Melbourne office refurbishment project in FY24.

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

Certified brand name	Product/Service/Building/Precinct used
Commonwealth Superannuation Corporation	Building: 101 Collins Street, Melbourne
Dexus Funds Management Limited	Building: 480 Queen Street, Brisbane

## 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 <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	182.07	182.07
Cleaning and Chemicals	0.00	0.00	134.93	134.93
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	158.64	158.64
Electricity	0.00	0.00	186.52	186.52
Food	0.00	0.00	668.02	668.02
ICT services and equipment	0.00	0.00	437.76	437.76
Office equipment & supplies	0.00	0.00	206.13	206.13
Postage, courier and freight	0.00	0.00	33.44	33.44
Refrigerants	12.91	0.00	0.00	12.91
Stationary Energy (gaseous fuels)	1.40	0.00	15.49	16.89
Stationary Energy (liquid fuels)	0.00	0.00	3.89	3.89
Transport (Air)	0.00	0.00	3111.64	3111.64
Transport (Land and Sea)	0.00	0.00	579.03	579.03
Waste	0.00	0.00	49.64	49.64
Water	0.00	0.00	23.98	23.98
Working from home	0.00	0.00	342.61	342.61
<b>Total emissions (tCO<sub>2</sub>-e)</b>	<b>14.31</b>	<b>0.00</b>	<b>6133.79</b>	<b>6148.1</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
N/A	
Total of all uplift factors (tCO <sub>2</sub> -e)	
<b>Total emissions footprint to offset (tCO<sub>2</sub>-e)</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>6148.1</b>

## 6. 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
Australian Carbon Credit Units (ACCU)s	1313	21.35%
Verified Carbon Units (VCUs)	4179	67.96%
Verified Emissions Reductions (VERs)	657	10.69%

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
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	19/01/2024	8138-0460580032 - 460581231-VCU-050-APX-IN-1-1519-01012019-31102019-0	2019	908 <sup>1</sup>	878	0	30	0.49%
Northwest Arnhem Land Fire Abatement	ACCU	ANREU	17/12/2024	9,005,897,916 - 9,005,899,228	2023-24	1313	0	0	1313	21.35%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	17/12/2024	12730-431190705-431191361-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020	657	0	0	657	10.69%
Energy Efficient Stoves Program - CPA 3	VER	Gold Standard Impact Registry	17/12/2024	GS1-1-ET-GS11149-16-2021-24614-25968-26624	2021	657	0	0	657	10.69%
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	17/12/2024	8138-0460593844 - 460597126-VCU-050-APX-IN-1-1519-01012019-31102019-0	2019	3003	0	0	3003	48.84%
Sumatra Merang Peatland Project (SMPP)	VCU	Verra Registry	17/12/2024	12686-424376161-424376817-VCS-VCU-352-VER-ID-14-1899-01012020-31122020-1	2020	657	0	168	489	7.95%

<sup>1</sup> Total quantity retired was 1200; 292 units were used for offices outside of Australia, which are not included in this certification.

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Allens' offices outside of Australia, including in Vietnam and Papua New Guinea, are outside of the Australian Climate Active certification, but offsets are sourced and retired separately for these offices.

## Additional offsets retired for purposes other than Climate Active certification

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO <sub>2</sub> -e)	Purpose of retirement
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	17/12/2024	8138-0460593844 - 0460597126 - VCU-050-APX-IN-1-1519-01012019-31102019	2019	280	For Allens' offices outside of Australia

## Evidence of offset retirements

The screenshot shows the Verra 'RETIRED UNITS' page. The table below is a representation of the data shown in the screenshot.

From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2019	31/10/2019	8138-460580032-460581231-VCU-050-APX-IN-1-1519-01012019-31102019-0	1200	VCU	1519	Satara Wind Power Project in Maharashtra, India	Energy industries (renewable/non-renewable sources)			Maharashtra	India (IN)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Allens Linklater	Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY23.	19/01/2024

The screenshot shows the 'Transaction Details' page for a transaction in the Australian National Registry of Emissions Units. The details are as follows:

- Transaction ID:** AU33210
- Current Status:** Completed (4)
- Status Date:** 17/12/2024 16:47:00 (AEDT) and 17/12/2024 03:47:00 (GMT)
- Transaction Type:** Cancellation (4)
- Transaction Initiator:** Chandro, Kátró
- Transaction Approver:** Gansy, Annabelle
- Comment:** Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY24.

**Transferring Account:** AU-3255, Tasman Environmental Markets Australia Pty Ltd

**Acquiring Account:** AU-1068, Australia Voluntary Cancellation Account, Commonwealth of Australia

**Transaction Blocks:**

Party	Unit	Transaction Type	Original CP	Current CP	ESF Project ID	NGER Facility ID	NGER Facility Name	Sequenced	Kyoto Project #	Vintage	Entry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ESF175381					2023-24		9,005,867,816 - 9,005,868,328	1,313

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From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2020	31/12/2020	12730-431190705-431191361-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	857	VCU	1477	Katangan Peatland Restoration and Conservation Project	Agriculture Forestry and Other Land Use			Central Kalimantan	Indonesia (ID)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Allens Linklater	Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY24.	17/12/2024

**IMPACT REGISTRY** CREDITS PROJECTS

Retirement

STATUS	Retired	NUMBER OF CREDITS	657
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RETIREMENT DETAILS

RETIREMENT DATE	Dec 17, 2024
RETIREMENT NOTE	Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY24.
USING ENTITY	Allens Linklater
USE CASE	Voluntary

QUANTITY	GS ID	PROJECT DETAILS	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	USE CASE AUTHORIZATION	CORRESPONDING ADJUSTMENT	SERIAL NUMBER
657	GS1149	Energy Efficient Stoves Program - CPA 3 by World Vision Australia	Ethiopia	Energy Efficiency Domestic	AMS-II.3, Energy Efficiency Measures in Thermal Applications of Non-Renewable Biomass	VER	Not Applicable	Not Applicable	GS1-ET-GS1149-16-2021-24614-25969-26624

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From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2019	31/10/2019	8138-460593844-460591126-VCU-050-APX-IN-1-1519-01012019-31102019-0	3283	VCU	1519	Satara Wind Power Project in Maharashtra, India	Energy industries (renewable/non-renewable sources)			Maharashtra	India (IN)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Allens Linklater	Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY24.	17/12/2024

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From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site State/Province	Project Country/Area	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2020	31/12/2020	12686-424376161-424376817-VCS-VCU-352-VER-ID-14-1899-01012020-31122020-1	657	VCU	1899	Sumatra Merang Peatland Project (SMPP)	Agriculture Forestry and Other Land Use	CCB-Gold		South Sumatra Province	Indonesia (ID)	Tasman Environmental Markets Australia Pty Ltd	Retirement for Person or Organization	Allens Linklater	Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY24.	17/12/2024

## 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 <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	219,912*	0	6%
GreenPower	2,119,548	0	61%
Climate Active precinct/building (voluntary renewables)	153,971	0	4%
Precinct/Building (LRET)	0	0	0%
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)	586,019	0	17%
Residual Electricity	381,203	346,894	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>3,079,449</b>	<b>0</b>	<b>89%</b>
<b>Total grid electricity</b>	<b>3,460,652</b>	<b>346,894</b>	<b>89%</b>
<b>Total electricity (grid + non grid)</b>	<b>3,460,652</b>	<b>346,894</b>	<b>89%</b>
Percentage of residual electricity consumption under operational control	0%		
<b>Residual electricity consumption under operational control</b>	<b>0</b>	<b>0</b>	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
<b>Residual electricity consumption not under operational control</b>	<b>381,203</b>	<b>346,894</b>	
Scope 3	381,203	346,894	

<b>Total renewables (grid and non-grid)</b>	<b>88.98%</b>
<b>Mandatory</b>	<b>16.93%</b>
<b>Voluntary</b>	<b>72.05%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>346.89</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>0.00</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>186.52</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>186.52</b>

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

\* LGCs were surrendered by DEXUS in connection with base building electricity, and the evidence has been sighted by Climate Active.



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	45%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
NSW	1,418,586	638,364	434,087	31,918	780,222	569,562
VIC	1,202,052	540,923	427,330	37,865	661,129	568,571
QLD	627,866	282,540	206,254	42,381	345,326	303,887
WA	212,148	95,467	50,597	3,819	116,682	66,509
<b>Grid electricity (scope 2 and 3)</b>	<b>3,460,652</b>	<b>1,557,293</b>	<b>1,118,268</b>	<b>115,982</b>	<b>1,903,359</b>	<b>1,508,528</b>
NSW	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
WA	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>3,460,652</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	1,118.27
Residual scope 3 emissions (t CO <sub>2</sub> -e)	1,624.51
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	1,004.13
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	1,452.26
<b>Total emissions liability</b>	<b>2,456.39</b>

### 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 <sub>2</sub> -e)
101 Collins Street, Melbourne	209,765	0
480 Queen Street, Brisbane	120,443	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 electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -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 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.

Relevant non-quantified emission sources	Justification reason
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 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

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Purchased goods and services other than the categories (Food & catering, Office equipment & supplies, Cleaning & chemicals and Construction materials & services) quantified in this report (eg, Professional services).	Y	N	N	N	N	<p><b>Size:</b> The size of emissions is unknown, but may be large relative to Scope 2 electricity, stationery energy and fuel emissions (using the market-based approach).</p> <p><b>Influence:</b> We have limited potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Allens' offices outside of Australia have also been excluded on the basis that they are outside the scope of the certification.



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