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PUBLIC DISCLOSURE STATEMENT

GILBERT + TOBIN

**ORGANISATION CERTIFICATION
FY2023-24**

Australian Government
Climate Active
Public Disclosure Statement



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	9,801 tCO ₂ -e (Note an additional 46 offsets have been surrendered)
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 organisation certification

This organisation certification is for the business operations of Gilbert + Tobin, ABN 77 458 970 098, including the subsidiaries listed in the table below. This assessment pertains to Gilbert + Tobin's Australian operations.

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

Organisation description

Gilbert + Tobin, ABN 77 458 970 098, 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.

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

- 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 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
- 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

Optionally included

N/A

Outside emission boundary

Excluded

N/A

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 previously 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, and
 - 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 (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2018–19	7,412.80	N/A
Year 1:	2019–20	3,627.50	N/A
Year 2:	2020–21	1,615.80	N/A
Year 3:	2021–22	2,265.10	N/A
Year 4:	2022–23	3,113.16	N/A
Year 5:	2023–24	9,800.96	N/A

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.

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

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	0.00	0.00	403.24	403.24
Cleaning and chemicals	0.00	0.00	62.87	62.87
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	84.47	84.47
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	910.11	910.11
ICT services and equipment	0.00	0.00	2387.77	2387.77
Office equipment and supplies	0.00	0.00	337.93	337.93
Postage, courier and freight	0.00	0.00	0.01	0.01
Professional services	0.00	0.00	2657.74	2657.74
Refrigerants	3.24	0.00	6.37	9.61
Stationary energy (gaseous fuels)	0.11	0.00	55.58	55.69
Stationary energy (liquid fuels)	0.00	0.00	0.23	0.23
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	2147.48	2147.48
Transport (land and sea)	0.00	0.00	390.19	390.19
Waste	0.00	0.00	5.21	5.21
Water	0.00	0.00	6.21	6.21
Working from home	0.00	0.00	342.22	342.22
Grand Total	3.35	0.00	9797.61	9800.96

Gilbert + Tobin's emissions were audited in accordance with the CDP program verification requirements. The details are attached in Appendix A. Gilbert + Tobin has offset an extra 46 tCO₂-e as per this separate emissions auditing process.

Uplift factors

N/A

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 (ACCUUs)	500	5.08%
Verified Carbon Units (VCUs)	9347	94.92%

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
Wulburjubur Cultural Fire Project	ACCU	ANREU	25/3/2025	9,018,927,384 9,018,927,883	2024-25	500	0	0	500	5.08%
Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-002	VCU	Verra Registry	24/3/2025	16745-789850385-789853807-VCS-VCU-842-VER-MG-3-2312-01012021-31122021-0	2021	3423	0	0	3423	34.76%
Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-003	VCU	Verra Registry	24/3/2025	16600-776543134-776546623-VCS-VCU-842-VER-MG-3-2313-01012021-31122021-0	2021	3490	0	0	3490	35.44%
Madagascar Improved Cookstove Project by KCM-Wood#CPA-W-004	VCU	Verra Registry	24/3/2025	16748-789945231-789947664-VCS-VCU-842-VER-MG-3-2314-01012021-31122021-0	2021	2434	0	0	2434	24.72%
Offset Totals:						9847	0	0	9847	100.00%

Co-benefits

Madagascar Clean Cookstove Project

In Madagascar, the world's fifth largest island, nearly 80% of the country's 30million people live in extreme poverty and most of the population utilise traditional 'three-stone' open fires for cooking. With the country experiencing 25% tree coverage loss over the last two decades, households are forced to spend ~30% of their income on purchasing wood for cooking, driving further deforestation across the country.

Since 2018 this project has provided 450,000 families with locally manufactured clean cookstoves that reduce household fuel consumption by up to 70%. The project employs more than 700 people in local manufacturing, stove maintenance, monitoring and engagement activities, including local women's groups and community agents. Cookstove use enables income to be spent on other critical needs such as food, healthcare, education, and clothing. In addition to reducing carbon emissions by on average 2.7 tonnes per device annually, the cookstoves reduce fire and smoke related disorders associated with open fire cooking for predominantly women and children. Families are able to spend the money they've saved on other things like food, healthcare, education and clothing.

Climate Action

This project currently reduces approximately 1.12 million tonnes of greenhouse gasses each year, from the 450,000 fixed and portable cookstoves already distributed throughout southern Madagascar.

Community Development

Traditionally women manage the gathering of firewood cooking responsibilities, and with a clean cookstove in place these women are now able to spend more time with their families, and spend more time engaging in other economic activities that diversify their income and improve their quality of life.

Healthcare

Clean cookstoves improved indoor air quality as they reduce smoke and smoke-related health issues. This project supports these outcomes at scale, and also reduce other fire-related hazards and health issues.

Conservation Impact

Reduced carbon emissions from declining firewood consumption supports environmental preservation and natural recovery of forests and local ecosystem services.

Aboriginal Carbon Foundation – Wulburjubur Cultural Fire Project

This project was registered in September 2021 and is undertaken by the Western Yalanji Traditional Owners implementing early dry season cultural burning of savanna areas in the high rainfall zone to reduce the risk of late dry season wildfires.

Benefits include:

- **Economic** - Income from carbon credits funds burning operations.

- **Cultural** - The re-establishment of cultural exchange between the Western Yalanji Elders to the younger generations ensures the cultural practise of traditional burning is maintained and protected for generations to come. It also promotes and protects cultural knowledge.
- **Language** - Being back on country triggers the 'remembering' of language, knowledge and practise, importantly contributing to cultural (re)vitalisation.
- **Environment** - Increased biodiversity through the implementation of cultural burning which contributes to the bringing back of healthy country.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Audited emissions values

Gilbert + Tobin's GHG emissions for FY2024

Scope 1

Category	Activity	Output	Units	tCO ₂ e
Stationary Fuels	Controlled Natural Gas	32.4	GJ	1.67
Synthetic Greenhouse Gases	Controlled Refrigerants	2.5	Kg	4.63
			Total	6.30

Scope 2

Category	Activity	Output	Units	tCO ₂ e
Electricity	Controlled Electricity	911,550.68	kWh	0.00
			Total	0.00

Scope 3

GHG Protocol Category	Category Name	Category total Gross tCO ₂ e	% Scope 3 emissions
Category 1	Purchased goods & services	6624.35	67.32
Category 2	Capital goods	65.23	0.66
Category 3	Fuel and energy related activities	0.42	0.00
Category 4	Upstream Transportation and Distribution	0.01	0.00
Category 5	Waste generated in operations	22.38	0.23
Category 6	Business travel	2460.40	25.00
Category 7	Employee commuting	577.93	5.87
Category 8	Upstream leased assets	89.87	0.91
Total		9840.58	100.00

Total emissions	tCO ₂ e	%
Scope 1	6.30	0.06
Scope 2	0.00	0.00
Scope 3	9840.58	99.94
Total	9846.88	100.00

G+T's audited emissions are submitted annually to CDP. It should be noted that these emissions categories and values differ from those offset under Climate Active, as audited emissions are categorised in accordance with the GHG Protocol, and do not consider carbon-neutral services or precincts certified by Climate Active. CDP focuses on total gross emissions.

Confirmation of offset retirement

The screenshot shows the Australian National Registry of Emissions Units (ANREU) website. The page title is "Australian National Registry of Emissions Units" and the user is logged in as "Rowan Foley / Industry User". The main content area displays "Transaction Details" for a transaction with ID AU40202. The transaction status is "Completed (4)" and the status date is 25/03/2025 09:13:48 (AEDT). The transaction type is "Cancellation (4)", initiated by "Foley, Rowan Paul Bulmer" and approved by "Foley, Rowan Paul Bulmer". A comment states: "500 Australian Carbon Credit Units has been retired on behalf of Gilbert + Tobin for the period 1 July 2023 – 30 June 2024".

The "Transferring Account" section shows:

- Account Number: AUJ-2798
- Account Name: Aboriginal Carbon Fund Limited
- Account Holder: Aboriginal Carbon Fund Limited

The "Acquiring Account" section shows:

- Account Number: AUJ-1068
- Account Name: Australia Voluntary Cancellation Account
- Account Holder: Commonwealth of Australia

The "Transaction Blocks" table is as follows:

Party	Type	Transaction Type	Original CP	Current CP	EBE Project ID	NGER Facility ID	NGER Facility Name	Safeguard #	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ESF155482					2024-25		9,018,927,284 - 9,018,927,883	500

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

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	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 electricity 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 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
N/A						



An Australian Government Initiative

