PUBLIC DISCLOSURE STATEMENT

GILBERT + TOBIN

ORGANISATION CERTIFICATION
FY2024-25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Gilbert + Tobin
REPORTING PERIOD	Financial year 1 July 2024 – 30 June 2025 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.*  Eloise Schnierer Head of Corporate Social Responsibility 2 November 2026

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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	8,635 tCO_2-e
CARBON OFFSETS USED	5.79% ACCUs, 94.21% VCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Cress Consulting and Purpose Bureau
TECHNICAL ASSESSMENT	16/12/2025 Cress Consulting Next technical assessment due: FY2028

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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.

The Climate Active certified service for Gilbert + Tobin covers all billable hours of advisory services offered as a full coverage service. The service certification boundary is identical to the organisational certification boundary, therefore, emissions are calculated and offset once for both certifications.

This Public Disclosure Statement includes information for FY2024-25 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
Gilbert & Tobin Service Company Pty Ltd	77 458 970 098

The boundary of Gilbert + Tobin's organisation certification overlaps 100% with the service 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 and facilities

Cleaning and chemicals

Climate Active products and services

Construction materials and services

Electricity

Food

Horticulture and agriculture

ICT services and equipment

Office equipment and supplies

Postage, courier and freight

Professional Services

Refrigerants

Stationary energy (gaseous fuels)

Stationary energy (liquid fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Excluded suppliers (purchased goods and services)

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:

- Gilbert + Tobin has an interim emissions reduction target of 40% across scope 1, 2 and 3 by 2030 against our baseline year (2019).
- In FY2025 we have achieved a 33% reduction in emissions from our revised base year, FY2019. Gilbert + Tobin's GHG emissions in FY2025 has decreased to 8,779.31 tCO2-e (See Appendix A) from 13,129.76 tCO2-e in FY2019.
- In 2024 Gilbert + Tobin's commitment to data integrity and accuracy saw the expansion of the 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 was prepared in accordance with this new boundary, which has resulted in an increase in emissions.
- This new boundary highlighted the need to recalculate Gilbert + Tobin's FY2019 baseline emission and review our emissions reduction target, in order to develop a meaningful strategy to reduce our GHG emissions.
- Over the last 12 months, Gilbert + Tobin's emissions decreased by approximately 10% between FY2024 and FY2025 (from 9,846.88 tCO2-e to 8,779.31 tCO2-e).
- 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 3 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% renewable electricity across all our sites, contributing to sustained reductions in our electricity-related emissions.
- Raising organisational awareness of Gilbert + Tobin's emissions profile, including a firm-wide environmental update by our CEO.
- Achieving a 46% reduction in flight-related emissions, with a decrease in air travel distances relative to FY2024.
- Completing the calculation and assurance of our FY2024 emissions, FY2025 emissions, and the recalculation and assurance of our FY2019 base year, laying the foundation for future strategies and greater insight into supplier specific emissions.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base Year / Year 1:	2018–19	13,129.76*	N/A
Year 2:	2019–20	3,627.50**	N/A
Year 3:	2020–21	1,615.80**	N/A
Year 4:	2021–22	2,265.10**	N/A
Year 5:	2022–23	3,113.16**	N/A
Year 6:	2023–24	9,804.85	N/A
Year 7:	2024-25	8,634.11	N/A

**Recalculated emissions.* In FY2024 there was a significant change in Gilbert + Tobin's scope 3 boundary based on the GHG Protocol's emphasis on "completeness". As such, the base year emissions were recalculated under the new boundary and are reported in this FY2025 Public Disclosure Statement. Base year emissions under the old boundary were 7,412.80 tCO2-e, which have increased to 13,129.76 tCO2-e under the new boundary. The new boundary continues to apply in FY2025 and future reporting.

** Due to the change in Gilbert + Tobin's emissions boundary, the emissions for FY2020, FY2021, FY2022, FY2023 are no longer comparable. These figures are excluded from the trend analysis and will not be restated.

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
ICT services and equipment Supplier Specific Emissions	2360.41	2117.42	Supplier specific emission factor decreased

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

Certified brand name	Product/Service/Building/Precinct used
Lendlease	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	386.69	386.69
Cleaning and chemicals	0.00	0.00	60.72	60.72
Climate Active products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	50.62	50.62
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	900.69	900.69
Horticulture and agriculture	0.00	0.00	71.32	71.32
ICT services and equipment	0.00	0.00	2226.49	2226.49
Office equipment and supplies	0.00	0.00	464.21	464.21
Postage, courier and freight	0.00	0.00	43.25	43.25
Professional services	0.00	0.00	2494.54	2494.54
Refrigerants	0.54	0.00	0.00	0.54
Stationary energy (gaseous fuels)	2.29	0.00	15.61	17.89
Stationary energy (liquid fuels)	0.00	0.00	0.33	0.33
Transport (air)	0.00	0.00	1157.69	1157.69
Transport (land and sea)	0.00	0.00	730.26	730.26
Waste	0.00	0.00	5.41	5.41
Water	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	23.44	23.44
Grand Total	**2.82**	**0.00**	**8631.29**	**8634.11**
Figures may not sum to total due to rounding.				

Gilbert + Tobin has offset an extra 145 tCO2-e through a separate emissions auditing process in accordance with the CDP program verification requirements. The details can be found in Appendix A.

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 (ACCUs)	500	5.79%
Verified Carbon Units (VCUs)	8135	94.21%

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
Prince Regent NP - Savanna Burning Project	ACCU	ANREU	9/12/2025	9,012,431,565 - 9,012,432,064	2023-24	500	0	0	500	5.79%
Madagascar Improved Cook Stove Project by KCM-Wood#CPA-W-030	VCU	Verra Registry	8/12/2025	18666-908779182-908787461-VCS-VCU-997-VER-MG-3-2794-01012024-30042024-0	2024	8280*	0	0	8135	94.21%
					Offset Totals:	**8780**	**0**	**0**	**8635**	100.00%

* Gilbert + Tobin has offset an extra 145 tCO2-e through a separate emissions auditing process in accordance with the CDP program verification requirements. The details can be found in Appendix A.

Co-benefits

Aboriginal Carbon Foundation – Prince Regent National Park Savanna Burning Project

This project was registered in April 2016 and involves strategic and planned burning of savanna areas in the high and low rainfall zones during the early dry season to reduce the risk of late dry season wildfires. Undertaking controlled savanna burning has a range of other environmental, economic, social and cultural benefits:

- **Diversified revenue**: carbon credits provide an additional income stream for savanna land managers
- **Cultural benefits**: Indigenous savanna projects use traditional knowledge and provide on-country economic opportunities for Indigenous communities
- **Farm benefits**: Controlled burns improve pastoral productivity by stimulating grass regrowth and inhibiting woody weeds
- **Property protection**: Reduced wildfire intensity decreases threat to property, livestock, and infrastructure

Madagascar Clean Cookstove Project

In Madagascar, the world's fifth largest island, nearly 80% of the country's 30.45 million 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 have 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.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Audited emissions values

G+T's audited emissions are submitted annually to CDP. It should be noted that these values differ from the values offset, as CDP does not consider carbon-neutral precincts certified by Climate Active (Barangaroo Precinct). CDP focuses on total gross emissions. Audited values submitted to CDP are provided below.

Gilbert + Tobin's GHG emissions for FY2025

Scope 1

Category	Activity	Output	Units	tCO_2e
Stationary Fuels	Controlled Natural Gas	44.37	GJ	2.29
Synthetic Greenhouse Gases	Controlled Refrigerants	14.29	kg	0.54
			Total	**2.82**

Scope 2

Category	Activity	Output	Units	tCO_2e (Market-based)
Electricity	Controlled Electricity	914,128.77	kWh	0.00
			Total	**0.00**

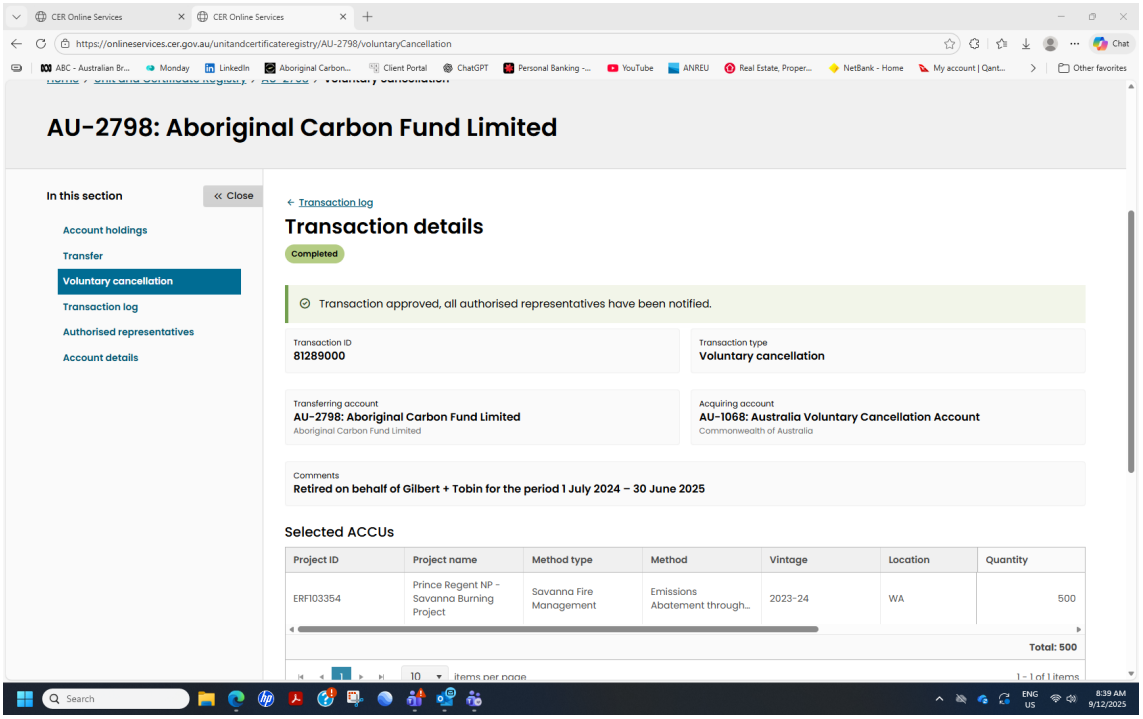
Scope 3

GHG Protocol Category	Category Name	Category total Gross tCO_2e	% of Scope 3 emissions
Category 1	Purchased goods & services	6498.76	74.05
Category 2	Capital goods	182.52	2.08
Category 3	Fuel and energy related activities	0.58	0.01
Category 4	Upstream Transportation and Distribution	26.81	0.31
Category 5	Waste generated in operations	33.14	0.38
Category 6	Business travel	1572.44	17.92
Category 7	Employee commuting	420.95	4.80
Category 8	Upstream leased assets	41.30	0.47
	Total	**8776.49**	**100.00**

Total emissions	tCO_2e	%
Scope 1	2.82	0.03
Scope 2	0.00	0.00
Scope 3	8776.49	99.97
Total	**8779.31**	**100.00**

Confirmation of offset retirement

500 ACCUs and 8135 VCUs were retired (reflected in section 6 – Eligible Offsets Retirement Summary) for Climate Active reporting. An additional 145 VCUs were retired for CDP reporting. As such, the VCU retirement certificate below shows a total of 8280 VCUs retired on behalf of Gilbert + Tobin.





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 renewable electricity generated	0	0	0%
Total non-grid renewable electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	585,732	0	36%
Climate Active precinct/building (voluntary renewables)	1,037,008	0	64%
Precinct/Building (LRET)	188,684	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)	106,574	0	7%
Residual Electricity	-295,258	-271,637	0%
Total renewable electricity (grid + non grid)	**1,917,997**	**0**	**118%**
Total grid electricity	**1,622,740**	**0**	**118%**
Total electricity (grid + non grid)	**1,622,740**	**0**	**118%**
Percentage of residual electricity consumption under operational control	56%		
Residual electricity consumption under operational control	**-166,373**	**-153,063**	
Scope 2	-146,481	-134,762	
Scope 3 (includes T&D emissions from consumption under operational control)	-19,892	-18,301	
Residual electricity consumption not under operational control	**-128,884**	**-118,574**	
Scope 3	-128,884	-118,574	

Total renewables (grid and non-grid)	**118.20%**
Mandatory	**18.20%**
Voluntary	**100.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**-134.76**
Residual scope 3 emissions (t CO_2-e)	**-136.87**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.00**
Total emissions liability (t CO_2-e)	**0.00**

Figures may not sum to total 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	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
NSW	1,041,732	587,000	387,420	23,480	454,732	318,313
VIC	428,503	241,455	185,920	21,731	187,048	160,861
WA	152,504	85,934	43,826	5,156	66,570	37,945
Grid electricity (scope 2 and 3)	**1,622,740**	**914,389**	**617,167**	**50,367**	**708,351**	**517,119**
NSW	0	0	0	0		
VIC	0	0	0	0		
WA	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**1,622,740**					

Residual scope 2 emissions (t CO_2-e)	**617.17**
Residual scope 3 emissions (t CO_2-e)	**567.49**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**231.50**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**227.24**
Total emissions liability	**458.75**

If your organisation does not use any Climate Active buildings or precincts, please add N/A to the first row, and delete the remaining empty rows.

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	1,037,008	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Suppliers (purchased goods and services)	**Immaterial:** for purchased goods and services (Category 1), suppliers were not included in the calculation where an industry sector could not be determined. Upon applying a FY25 expenditure-weighted spend-based purchased goods and services proxy emission factor to each excluded supplier's spend, the associated emissions were <1% for each supplier and <5% collectively and are thus immaterial. These excluded suppliers are thus not quantified in the carbon inventory, aligned with our audited values submitted to CDP (see Appendix 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	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	N/A



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