



# **PUBLIC DISCLOSURE STATEMENT**

**S APIKIAN & OTHERS TRADING AS  
GADENS LAWYERS (MELBOURNE AND  
SYDNEY PARTNERSHIP)**

**ORGANISATION CERTIFICATION  
FY2022–23**


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

gadens



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	S Apikian & Others Trading as Gadens Lawyers (Melbourne and Sydney Partnership)
REPORTING PERIOD	1 July 2022 – 30 June 2023 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>Russell Fox Chief Operating Officer 3<sup>rd</sup> July 2024</p>



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

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Version August 2023.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,140 tCO <sub>2</sub> -e
CARBON OFFSETS USED	50% ACCUs, 50% VCUs
RENEWABLE ELECTRICITY	63.15%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	31/03/2022 Ndevr Environmental Next technical assessment due: FY2025

## Contents

1. Certification summary.....	3
2. Certification information.....	4
3. Emissions boundary .....	6
4. Emissions reductions .....	8
5. Emissions summary .....	10
6. Carbon offsets.....	12
7. Renewable Energy Certificate (REC) Summary .....	15
Appendix A: Additional Information .....	16
Appendix B: Electricity summary.....	17
Appendix C: Inside emissions boundary .....	20
Appendix D: Outside emissions boundary .....	21

## 2. CERTIFICATION INFORMATION

### Description of organisation certification

This organisation certification is for the business operations of S. Apikian & Others trading as Gadens Lawyers, ABN: 29 991 935 627 and its associated entities (**Gadens**) including the subsidiaries listed in the table below.

Gadens is an association of independent law firms across the country. Our Melbourne and Sydney partnership is seeking to achieve organisational certification for our Australian business operations, using the operational control approach.

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 11 (part), 12 and 13 of the building Collins Arch, located at 447 Collins Street, Melbourne 3000 VIC; and
- Levels 14 (part) and 20 of the building 25 Martin Place, located at 19 – 29 Martin Place, Sydney 2000 NSW.

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); and
- 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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

This Public Disclosure Statement includes information for FY2022-23 reporting period.

### Organisation description

S. Apikian & Others (ABN 29 991 935 627) and Eltav Investments Pty Ltd (ABN 18 652 146 776), which provides business support services exclusively to S. Apikian & Others, operate collectively under the trading name Gadens. Each entity has its own employees and suppliers, and for convenience, any reference to

Gadens refers collectively to both entities unless otherwise specified.

Gadens is a leading Australian law firm, with our history dating back to 1847. We have over 400 staff with office locations in the central business districts of Melbourne and Sydney. We regularly undertake highly complex and day-to-day transactional legal work for a wide range of clients across multiple industry sectors. Our clients include major Australian and multinational organisations as well as many small to medium-sized businesses, and high-net-worth families and individuals.

We strive to create a culture where the principles of sustainability and sound corporate responsibility are embraced and lived by our people every day. In our efforts to minimise our impact on the environment and take ownership of our environmental footprint, we are continuously looking for ways to maximise the efficient use of energy, water and other resources, and minimise pollution and waste. We have committed to being net zero by 2030.

Gadens has been a member of the Australian Legal Sector Alliance since 2005 and is committed to promoting best practice sustainability commitments and performance across the legal sector. For more information, please visit <https://www.gadens.com/about-us/>.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
N/A		

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
N/A		

## 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  
Construction Materials and  
Services  
Electricity  
Food  
Horticulture and Agriculture  
ICT services and equipment  
Machinery and vehicles  
Office equipment & supplies  
Postage, courier and freight  
Professional Services  
Refrigerants  
Transport (Air)  
Transport (Land and Sea)  
Waste  
Working from home

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

N/A

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

We are continuing to finalise our emissions reduction strategy; our aim is to achieve between a 5% and 10% reduction in emissions intensity per FTE annually over time (compared to FY23 base levels) between now and 30 June 2030. To track this, we will rationalise total emissions by a fulltime equivalent (FTE) employee basis. The current emissions reduction actions that we are continuing to work through are set out below.

- Scope 1 emissions will be reduced by:
  - Undertaking an assessment (by 30 June 2023) of all refrigerant installations, as well as new refrigerant purchases, to ensure that the most energy efficient appliances are being purchased and installed. This assessment has been completed, and where we had the ability to make such change we have done so. Going forward when purchasing new refrigerants we will ensure that the most energy-efficient appliance are being purchased and installed.
- Scope 2 emissions will continue to be neutralised:
  - Purchasing 100% of our tenancy electricity from renewable sources (i.e., GreenPower) across all tenancies. This is now in place across all tenancies.
- Scope 3 emissions will be reduced by:
  - Developing and launching a formal Procurement Policy that has a strong emphasis on purchasing carbon neutral products and services by 30 June 2024.
  - Undertaking a review of our current significant suppliers and service providers and engaging with them on their own plans for reaching carbon neutrality and achieving net zero. This review has commenced and will be completed by 31 December 2024.
  - Continuously improving data availability and collection to more accurately understand the number of staff working at and commuting to our offices as well as those working from home, so that we can determine the exact impact of this on our carbon emissions and implement corrective or preventative action as needed. We will work with our people to encourage the adoption of sustainable behaviours aligned with our net zero commitment – both at work and at home.
  - Reducing the number of multifunction printers (MFPs) across our tenancies by 30 June 2023, which should lead to a reduction in paper use across the firm. This has been completed.



- Reviewing and revising our Travel and Accommodation Policy in an effort to keep business travel levels down, as well as procuring accommodation from environmentally friendly hotels. This will be done by 30 June 2024, and will be coupled with a 'business travel behavioural change' campaign across the firm that will commence once the policy review has been completed.
- Relocating office premises in Sydney in May 2024, and entering into a lease agreement with an environmentally efficient building and a landlord that has clear emission reductions plans in place for their owned premises. A sustainable fit out has also been considered for these premises.
- Enhancing our approach to the responsible treatment of waste (for example, through better source separation).

In this reporting period, we are expanding our certification from the Organisational Standard to also achieve Climate Active Service Standard certification.

## Emissions reduction actions

Both tenancies (Sydney and Melbourne) use 100% GreenPower electricity. In addition, both tenancies are currently in buildings that are Climate Active carbon neutral, meaning that the base building's utility emissions are neutralised.

As a long-standing member of the Australian Legal Sector Alliance (AusLSA), Gadens is committed to promoting best practice sustainability commitments and performance across the legal sector. We strive to create a culture where the principles of sustainability and sound corporate responsibility are embraced and lived by our people every day. In our efforts to minimise our impact on the environment and take ownership of our environmental footprint, we are continuously looking for ways to maximise the efficient use of energy, water and other resources, and minimise pollution and waste.

Executive leadership, with the endorsement of the Board, has committed to reaching net zero emissions by 2030. A detailed strategy and associated action plan as to how this will be achieved is currently being finalised, and will be presented to our Board for ratification in the second half of the 2024 calendar year. We will continuously review this strategy and plan, and additional emission reduction targets will be set in the coming years as we reflect on the insights gained into the firm's operational practices provided by the FY2022 baseline year carbon inventory and those of subsequent years.

## 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:	2021–2022	1,429.97	1,429.97
Year 1:	2022–2023	2,139.45	2,139.45*

\*Emissions have increased in FY2022-23 due to increased travel post pandemic and expansion of the emissions boundary to include professional/consulting services.

### Significant changes in emissions

N/A

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

The Melbourne office is situated at 447 Collins Street, Melbourne, and the Sydney office is situated at 25 Martin Place, both of which are carbon neutral for base building utilities (base building electricity, base building waster, base building gas, base building stationary fuels, base building waste).

This assessment and Climate Active submission was prepared with the assistance of Pangolin Associates and these services are carbon neutral.

Certified brand name	Product/Service/Building/Precinct used
Cbus Property	Base building, 447 Collins Street
Dexus Property Group	Base building, 25 Martin Place
Pangolin Associates	Consulting service

## Emissions summary

The electricity summary is available in the 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	33.49	33.49
Cleaning and chemicals	0.00	0.00	11.38	11.38
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	60.13	60.13
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	192.19	192.19
Horticulture and Agriculture	0.00	0.00	2.81	2.81
ICT services and equipment	0.00	0.00	153.89	153.89
Machinery and vehicles	0.00	0.00	76.75	76.75
Postage, courier and freight	0.00	0.00	220.92	220.92
Professional Services	0.00	0.00	867.17	867.17
Refrigerants	57.79	0.00	0.00	57.79
Transport (air)	0.00	0.00	179.13	179.13
Transport (Land and Sea)	2.75	0.00	137.79	140.53
Waste	0.00	0.00	0.00	0.00
Working from home	0.00	0.00	84.93	84.93
Office equipment and supplies	0.00	0.00	58.35	58.35
<b>Total</b>	<b>60.53</b>	<b>0.00</b>	<b>2078.91</b>	<b>2139.45</b>

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCU)	1,071	50%
Verified Carbon Units (VCUs)	1,069	50%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Yenloora Regeneration Project	ACCU	ANREU	11 April 2023	<a href="#">8,325,831,886 – 8,352,832,120</a>	2022-23	0	235	234	0	1	0.1%
Jawoyn Fire 2	ACCU	ANREU	14 February 2024	8,330,522,493 – 8,330,523,027	2021-22	0	535	0	0	535	25%
Eastern Creek UR-3R Facility	ACCU	ANREU	14 February 2024	8,352,479,607 – 8,352,480,141	2022-23	0	535	0	0	535	25%
Parbati Hydroelectric Project Stage III	VCU	Verra	21 February 2024	<a href="#">9572-109996004-109996538-VCS-VCU-1491-VER-IN-1-1425-29122014-29032015-0</a>	2014-15	0	535	0	0	535	25%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Allain Duhangan Hydroelectric Project (ADHP)	VCU	Verra	21 February 2024	<a href="#">9566-108987593-108988127-VCS-VCU-997-VER-IN-1-2026-01012018-31122018-0</a>	2018	0	535	0	1	534	24.9%
<b>Total eligible offsets retired and used for this report</b>										<b>2,140</b>	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									<b>1</b>		

Verra

## Co-benefits

### Yenloora Regeneration Project

This project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

### Jawoyn Fire 2 Project

The Jawoyn Fire Project is an Australian government approved project that recognises carbon credits that we produce by reducing wildfires through strategic, controlled savanna burning. The fire project's benefits reach far and wide. It reduces harmful emissions, protects important wildlife and delivers significant social, cultural and economic benefits to Indigenous Australians

### Parbati Hydroelectric Project Stage III

NHPC Limited's Parbati Hydroelectric Project, Stage III is Greenfield Hydro Power Project located on river Sainj and Jiwa nallah a tributary of Beas River near village Bihali, Kullu district of Himachal Pradesh state of India. It is a run-of-the-river scheme whose design discharge includes the diversion of the tail race releases of Parbati Stage-II Power house as well as inflows from river Sainj and Jiwa nallah.

Socio-economic well-being benefits:

- Project activity has generated direct and indirect employment for skilled and unskilled manpower during construction phase as well as during operational stage and thus helped in controlling migration from the region and alleviation of poverty.
- The project activity's contribution of power supply towards the NEWNE grid is helping in the upliftment of the social life of the people by ensuring a sustainable and reliable source of power for the region.
- The Project activity has improved the infrastructural facilities like water availability, road, and medical facilities etc in the region.

### ALLAIN DUHANGAN Hydroelectric Project, India

Allain Duhangan Hydroelectric Project (ADHP) proposed by AD Hydro Power Ltd. (ADPL) is a run-of-the-river 192 MW hydro power project at the confluence of Allain & Duhangan rivulets at Pirni village in Manali town of Kullu district in Himachal Pradesh state of India.

The project has the following co-benefits:

Social well-being:

- The project is implemented in a rural area that does not have proper roads and other infrastructure facilities. The project activity would augment infrastructural development like roads etc. in the area, thus benefitting local communities.
- The project activity would lead to enhanced direct and indirect employment opportunities at all levels from unskilled to skilled workers.

Economic well-being:

- The project activity involves capital investments, thus leading to the overall development of the region.
- The project activities would also lead to enhanced business opportunities for local stakeholders like consultants, suppliers, manufacturers, contractors etc. All this would lead to improved financial security and overall development of the region

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A.

# APPENDIX A: ADDITIONAL INFORMATION

**Transaction ID** AU32212  
**Current Status** Completed (4)  
**Status Date** 14/02/2024 10:33:06 (AEDT)  
 13/02/2024 23:33:06 (GMT)  
**Transaction Type** Cancellation (4)  
**Transaction Initiator** Listorti, Julian  
**Transaction Approver** Clear, Geoffrey  
**Comment** Retired on behalf of Gadens for their FY23 Climate Active Certification

#### Transferring Account

**Account Number** AU-3048  
**Account Name** VIRIDIOS CAPITAL PTY LTD  
**Account Holder** VIRIDIOS CAPITAL PTY LTD

#### Acquiring Account

**Account Number** AU-1068  
**Account Name** Australia Voluntary Cancellation Account  
**Account Holder** Commonwealth of Australia

#### Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF102021</a>					2021-22		8,330,522,493 - 8,330,523,027	535
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">ERF100182</a>					2022-23		8,352,479,607 - 8,352,480,141	535



## 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)	0	0	0%
GreenPower	322,373	0	53%
Climate Active precinct/building (voluntary renewables)	0	0	0%
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)	60,606	0	10%
Residual Electricity	223,515	213,457	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>382,979</b>	<b>0</b>	<b>63%</b>
<b>Total grid electricity</b>	<b>606,495</b>	<b>213,457</b>	<b>63%</b>
<b>Total electricity (grid + non grid)</b>	<b>606,495</b>	<b>213,457</b>	<b>63%</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>223,515</b>	<b>213,457</b>	
Scope 3	223,515	213,457	

<b>Total renewables (grid and non-grid)</b>	<b>63.15%</b>
<b>Mandatory</b>	<b>9.99%</b>
<b>Voluntary</b>	<b>53.15%</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>213.46</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>0.00</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>0.00</b>

*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	53%	(kWh)	Scope 2 Emissions (kg CO <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	265,179	140,943	102,888	8,457	124,236	98,147
SA	0	0	0	0	0	0
VIC	341,315	181,409	154,198	12,699	159,906	147,114
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>606,495</b>	<b>322,352</b>	<b>257,086</b>	<b>21,155</b>	<b>284,143</b>	<b>245,261</b>
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		
<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>606,495</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	257.09
Residual scope 3 emissions (t CO <sub>2</sub> -e)	266.42
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	139.75
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	144.83
<b>Total emissions liability</b>	<b>284.58</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)
Melbourne Office: CBUS Property - 447 Collins Street	111,264	0
Sydney Office: Dexus Property - 25 Martin Place, Sydney	172,857	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.		

# 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						



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