



PUBLIC DISCLOSURE STATEMENT

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

**SERVICE 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 3rd July 2024</p>



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

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Version: January 2024



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,140 tCO ₂ -e
CARBON OFFSETS USED	50% ACCUs, 50% VCUs
RENEWABLE ELECTRICITY	63.15%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	29/02/2024 Pangolin Associates Next technical assessment due: FY 2027
THIRD PARTY VALIDATION	Type 1 27/02/2024 GPP Audit Pty Ltd

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2. CERTIFICATION INFORMATION

Description of service certification

This service certification covers all the legal services provided by S. Apikian & Others trading as Gadens Lawyers (ABN: 29 991 935 627) and its associated entities (**Gadens**). The service boundary overlaps 100% with the organisation boundary.

Gadens (ABN: 29 991 935 627) operates in 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.

Functional unit: tCO₂-e per AUD\$1 of revenue

- Offered as: full coverage service
- Life cycle: cradle-to-grave

The responsible entity for this service certification is by S. Apikian & Others trading as Gadens Lawyers (ABN: 29 991 935 627) and its associated entities (**Gadens**).

This Public Disclosure Statement includes information for FY2022-23 reporting period. The emissions associated with the service certification are 100% overlap with Gadens' organisation certification.

Description of business

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/>.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

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

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

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

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Accommodation and facilities
Cleaning and Chemicals
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

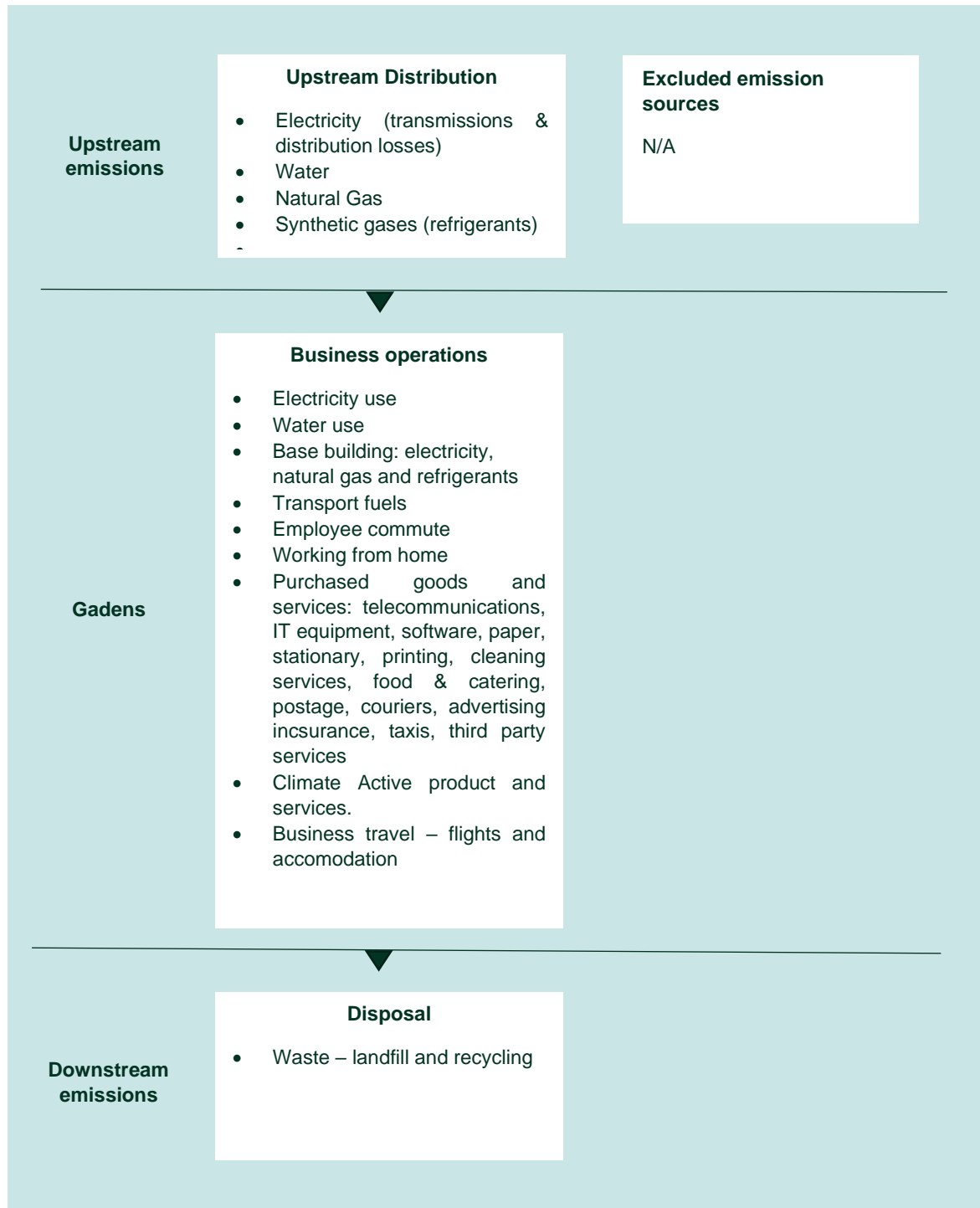
**Outside emission
boundary**

Excluded

N/A

Service process diagram

Cradle-to-grave boundary



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 have expanded our certification from the Organisational Standard to also achieve Climate Active Service Standard certification.

5. EMISSIONS SUMMARY

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

As a simple service, the boundary of Gaden's service certification overlaps 100% with the organisation certification. A comprehensive greenhouse gas assessment calculated the emissions associated with all relevant sources.

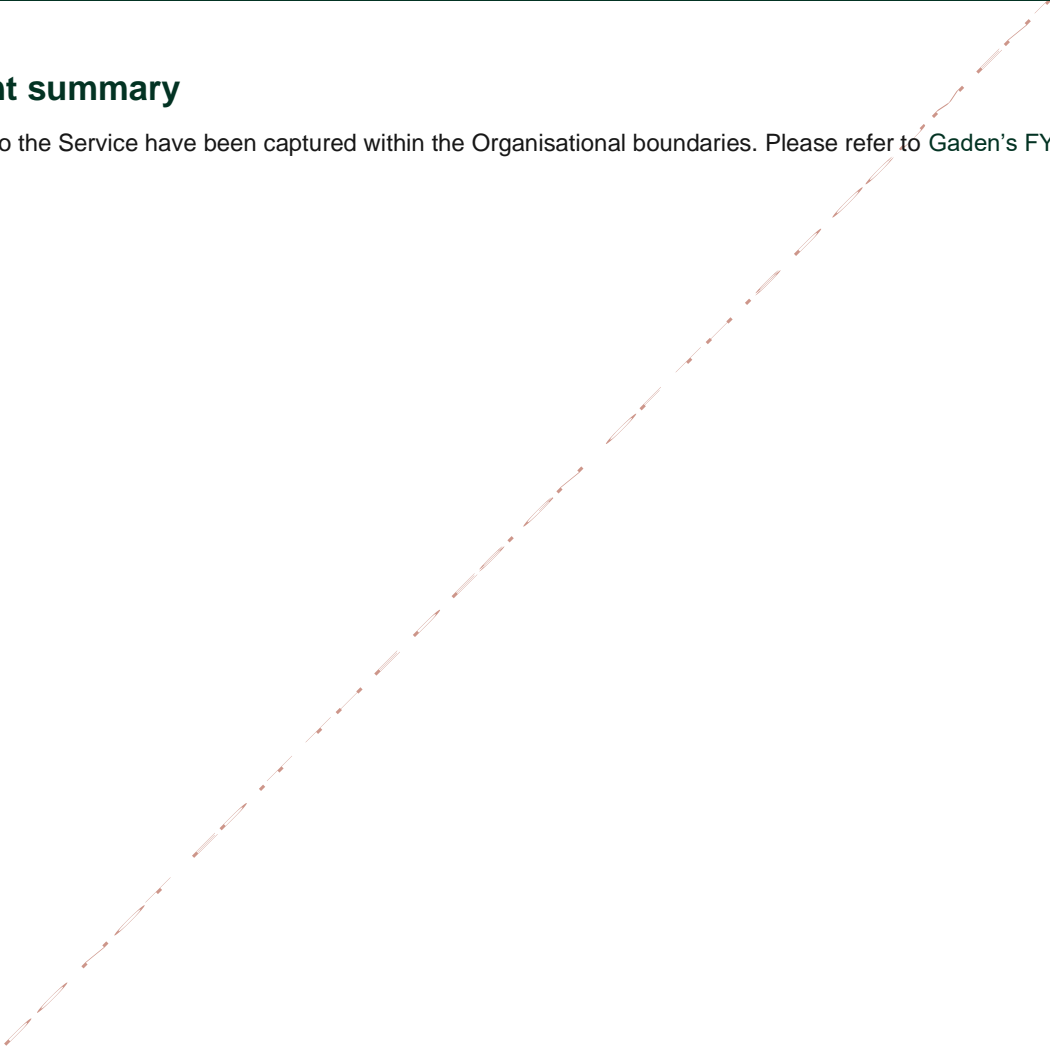
Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Upstream Distribution <ul style="list-style-type: none"> Electricity (transmissions & distribution losses) Natural Gas Synthetic gases (refrigerants) 	57.8
Business Operations <ul style="list-style-type: none"> Electricity use Water Natural gas use Business travel – accommodation & flights Employee commute Working from home Purchased goods and services: telecommunications, IT equipment, software, paper, stationary, printing, cleaning services, food & catering, postage, couriers, advertising insurance, taxis, third party services Climate Active goods and services 	2,081.7
Disposal <ul style="list-style-type: none"> Waste 	0.00
Attributable emissions (tCO₂-e)	2,140

Service offset liability	
Emissions intensity per functional unit	Commercially sensitive
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	100%
Total emissions (tCO₂-e) to be offset	2,140

6. CARBON OFFSETS

Eligible offsets retirement summary

100% of Gadens' emissions relevant to the Service have been captured within the Organisational boundaries. Please refer to Gaden's FY2023 Organisation PDS for evidence of the offset retirement



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

N/A.

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 (kgCO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
LGC Purchased and retired (kWh) (including PPAs)	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%
Total renewable electricity (grid + non grid)	382,979	0	63%
Total grid electricity	606,495	213,457	63%
Total electricity (grid + non grid)	606,495	213,457	63%
Percentage of residual electricity consumption under operational control	0%		
Residual electricity consumption under operational control	0	0	
Scope 2	0	0	
Scope 3 (includes T&D emissions from consumption under operational control)	0	0	
Residual electricity consumption not under operational control	223,515	213,457	
Scope 3	223,515	213,457	

Total renewables (grid and non-grid)	63.15%
Mandatory	9.99%
Voluntary	53.15%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	0.00
Residual scope 3 emissions (t CO₂-e)	213.46
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	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -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
Grid electricity (scope 2 and 3)	606,495	322,352	257,086	21,155	284,143	245,261
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)	606,495					

Residual scope 2 emissions (t CO ₂ -e)	257.09
Residual scope 3 emissions (t CO ₂ -e)	266.42
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	139.75
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	144.83
Total emissions liability	284.58

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)
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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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	

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Emissions Source	No actual data	No projected data	Immaterial
N/A			

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
N/A						



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