



PUBLIC DISCLOSURE STATEMENT

GILBERT + TOBIN

ORGANISATION CERTIFICATION
FY2022-23



CLIMATE ACTIVE PUBLIC DISCLOSURE STATEMENT

NAME OF CERTIFIED ENTITY	Gilbert + Tobin
REPORTING PERIOD	1 July 2022 – 30 June 2023 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.

SIGNATURE	DATE
	30 January 2024 Arrears report
Name of Signatory	Eloise Schnierer
Position of Signatory	Head of Corporate Social Responsibility



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

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Version March 2023.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3113.16 tCO ₂ -e
THE OFFSETS USED	55% ACCUs, 45% CERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Prepared by: Pangolin Associates Date: 18 June 2024

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2. CARBON NEUTRAL INFORMATION

DESCRIPTION OF CERTIFICATION

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers all of the Australian operations of Gilbert + Tobin as an organisation (ABN: 77 458 970 098).

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

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).

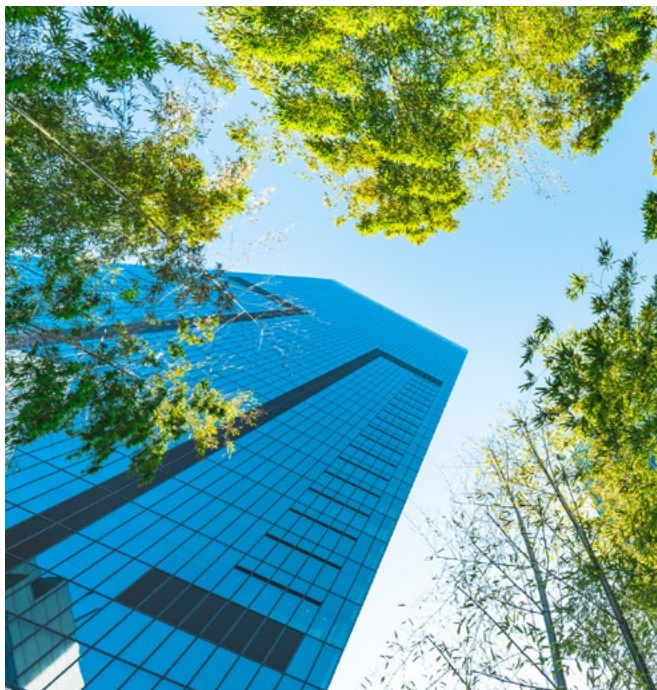
ORGANISATION DESCRIPTION

Gilbert + Tobin is a leading Australian corporate law firm, advising clients on their most significant corporate transactions, regulatory matters and disputes. From our 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 certification includes all operations within Australia over which Gilbert + Tobin has operational control. Activities within all our offices (located in Sydney, Melbourne and Perth) fall within the organisational boundary, however investments are not included.

The following subsidiaries are also included within this certification:

Legal entity name	ABN
Gilbert & Tobin Service Company Pty Ltd	77 458 970 098



3. EMISSION 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 EMISSION BOUNDARY		OUTSIDE EMISSION BOUNDARY
QUANTIFIED	NON-QUANTIFIED	EXCLUDED
Accommodation and facilities	NA	N/A
Cleaning and chemicals		
Climate Active carbon neutral products and services	OPTIONALLY INCLUDED	
Electricity	NA	
Food		
ICT services and equipment		
Office equipment and supplies		
Postage, courier and freight		
Professional Services		
Refrigerants		
Stationary energy (gaseous fuels)		
Synthetic gases		
Transport (air)		
Transport (Land and Sea)		
Waste		
Water		
Working from home		

SERVICE PROCESS DIAGRAM

This is a cradle-to-grave boundary.



4. EMISSIONS REDUCTIONS

EMISSIONS REDUCTION STRATEGY

Gilbert + Tobin commits to a 40% emissions reduction throughout our value chain by 2030, compared to a 2019 base year of 7,412.8 tCO₂-e. This will be achieved through the following measures:

Scope 1 emissions will be reduced by:

- + 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.

There are no Scope 2 emissions.

Scope 3 emissions will be reduced by:

- + Over FY2023, Gilbert + Tobin continued work to the development of a scope 3 emissions reduction strategy, with a view to setting net zero targets aligned with the Science Based Targets Initiative Corporate Net Zero Standard. As part of this process, we remain committed to developing an EMS aligned with ISO 14001 in 2024.
- + Air travel is a key focus area for the firm – air travel accounted for 58% of Gilbert + Tobin’s total Scope 3 emissions in FY2023. A post-Covid analysis of business travel is currently being undertaken and will be used to develop and update the business travel policy to ensure that only essential flights are taken.
- + 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 already 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. We have also eliminated scope 3 electricity emissions by choosing offices that use 100% renewable electricity and by purchasing additional GreenPower for our base building electricity consumption in offices that don’t. We have undertaken improvements in our technology and printing practices that have resulted in emissions reductions.

These efforts have collectively resulted in a 58% reduction in emissions in FY2023 as compared to our base year (FY2019). We acknowledge the increase in emissions as between this year and last year, which are attributable to our operations (particularly business travel) returning to a more business-as-usual level post-Covid.

This year, over 99% of our GHG emissions are scope three and, of these, nearly two-thirds are from air travel, a hard-to-abate sector. We have reached a point where further emissions reductions necessitate changes to our internal approach to sustainability. As such, in FY2023 we embarked on process to reform the governance of sustainability within our firm. In 2023, we engaged external sustainability consultants, BWD, to help us undertake a double materiality assessment. This assessment has informed the development of a three-year sustainability strategy and our first sustainability report with reference to the GRI standards, both documents will be finalised in early 2024. We are also developing terms of reference for a new sustainability committee that will govern our sustainability efforts and provide advice to our board. One of the key priorities to emerge from the stakeholder materiality consultation was the need for increased action on climate change. This means developing our scope three emissions reductions targets and strategy is a priority in the year ahead.



5. EMISSIONS SUMMARY

EMISSIONS OVER TIME

Emissions since base year			
		Total tCO ₂ -e	Percentage change in the emissions intensity of the functional unit
Base year	2018–19	7,412.80	Commercially sensitive
Year 1	2019–20	3,627.50	Commercially sensitive
Year 2	2020–21	1,615.80	Commercially sensitive
Year 3	2021–22	2,265.10	Commercially sensitive
Year 4	2022–23	3,113.16	Commercially sensitive

* Gilbert + Tobin have offices in Sydney, Melbourne and Perth. Due to the COVID-19 pandemic the NSW and Victoria state governments had imposed mandatory lockdowns for 3-4 months during FY2022. During the lockdown periods, our Sydney and Melbourne offices were largely vacant, leading to a reduction in carbon emissions compared to a standard operating year. FY2023 will be considered as post COVID-19 business as usual moving forward. Compared with our base year FY2019, we have seen a significant reduction in our carbon emissions in FY2023. Significant changes in emissions in FY2023.

SIGNIFICANT CHANGES IN EMISSIONS

Emission source name	Previous year emissions	Current year emissions	Detailed reason for change
Long business class flights (>3,700km)	769,519.77 kg CO ₂ -e	1,175,706.32 kg CO ₂ -e	Change to flight calculation methodology (refer to DEFRA factors)
Short economy class flights (>400km, <=3,700km)	222,410.57 kg CO ₂ -e	487,632.12 kg CO ₂ -e	Change to flight calculation methodology (refer to DEFRA factors)
Food & catering	47,062.26 kg CO ₂ -e	1,573,956.82 kg CO ₂ -e	Food & Catering was significantly reduced during covid period. This increase is reflecting pre-covid behaviours

USE OF CLIMATE ACTIVE CARBON NEUTRAL PRODUCTS, SERVICES, BUILDINGS OR PRECINCTS

The organization's Sydney office is located in the Barangaroo Precinct which is carbon neutral and covers the tenancy and base building electricity, waste, water and employee commute.

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates Pty Ltd	Carbon Neutral Consulting Service
Lendlease	Barangaroo Carbon Neutral Precinct

EMISSIONS SUMMARY

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Cleaning and chemicals	0.00	0.00	54.19	54.19
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	312.98	312.98
ICT services and equipment	0.00	0.00	188.77	188.77
Postage, courier and freight	0.00	0.00	19.31	19.31
Professional Services	0.00	0.00	70.68	70.68
Refrigerants	4.45	0.00	0.00	4.45
Stationary energy (gaseous fuels)	44.71	0.00	3.51	48.22
Transport (air)	0.00	0.00	1886.59	1886.59
Transport (Land and Sea)	0.00	0.00	75.57	75.57
Waste	0.00	0.00	5.29	5.29
Water	0.00	0.00	5.36	5.36
Working from home	0.00	0.00	100.27	100.27
Office equipment and supplies	0.00	0.00	227.47	227.47
Synthetic gases	0.00	0.00	0.00	0.00
Total emissions	49.16	0.00	3063.99	3113.16

UPLIFT FACTORS

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

Reason for uplift factor	tCO ₂ -e
N/A	3113.16
Total of all uplift factors	3113.16
Total emissions footprint to offset (total emissions from summary table + total of all uplift factors)	

6. CARBON OFFSETS

OFFSETS RETIREMENT APPROACH

This certification has taken in-arrears offsetting approach. The total emission to offset is 3,114 tCO₂-e. The total number of eligible offsets used in this report is 3,349. Of the total eligible offsets used, 0 were previously banked and 3,114 were newly purchased and retired. 235 are remaining and have been banked for future use.

CO-BENEFITS

Fiji Clean Cookstove Project

70% of Fiji's energy supply is generated by fossil fuels, and around half of households use open fires in their homes for cooking. For rural populations however, this number is higher – with around 69.6% of households burning wood from local mangrove and terrestrial forests for fires in their homes. This fuel is used particularly for traditional 'three-stone' fires – an energy-intensive cooking method that creates substantial carbon emissions; increases indoor air pollution from wood smoke; and increases fire and smoke related health disorders for predominantly women and children. Since 2020 this project has provided 53,473 households across the island of Viti Levu with energy-efficient cookstoves, that reduce household fuel consumption by up to 70%, channelling income into other critical needs such as food, healthcare, education and clothing.

Environmental well-being:

- + The SSC-PoA will help reducing greenhouse gas emissions over its lifetime.
- + The SSC-PoA will help to reduce the use of non-renewable biomass⁵ from forests in Fiji, thereby assisting in the maintenance of existing forest stock, while protecting natural forest eco-systems and wildlife habitats.
- + Also, the protection of standing forests will help to protect watersheds that regulate water table levels and prevent flash flooding.
- + Due to reduction in kitchen smoke, indoor air quality improves which is direct impact on air of the immediate environment.

Social well-being:

- + Direct benefit to health due to reduction in indoor pollutants from the burning of biomass in homes. Due to decrease in total biomass burnt and increase in temperature of combustion, there would be less carbon dioxide, carbon monoxide and particulates emission.
- + Improved efficiency will result in considerably less time requirement for collecting wood fuel for cooking, thereby reducing the work burden on rural families, especially women and girls who are charged with drudgery. Thus saving in time will help them exploring alternative opportunities for economic development as well as education.
- + Also, the ICS provides a safer method for combusting biomass for cooking, helping to reduce burn injuries, especially for children, in the families.

Economic well-being:

- + Household expenditures on cooking fuel will be reduced through the use of ICSs.
- + Saving in time directly results into saved household labour, which can be diverted to more productive economic activities to improve the economic conditions of families.
- + During the distribution of ICS, CME will engage local people for various activities related to operations; thus, direct employment opportunity will be created. Also, in case of local manufacturing of efficient stoves both local resources and local manpower will be used which will anyhow contribute to economic wellbeing of the communities.
- + Forest in Fiji is one of the biggest natural resources and also is a source of various economy and trade. At national level, reduction in deforestation due to saving in firewood at household will directly and indirectly contribute to the national resource conservation (i.e. biomass) which is a positive contribution towards economic well-being of the nation.



Aboriginal Carbon Fund – The Karlantijpa North Savanna Burning Project

In 2015, the Central Land Council supported the Traditional Owners of Karlantijpa North Aboriginal Land Trust to develop a carbon abatement project under the low-rainfall savannah burning methodology. This led to a process of consultation and education on how carbon abatement works and the potential environmental, cultural, economic and social benefits to the community. Consequently, the Karlantijpa North Savanna Burning Project was registered in 2016, with the formation of Jinkaji Corporation. The corporation comprises members and directors, all of whom are Traditional Owners from the Eastern and Western Mudbarra language groups of the central NT.

Benefits include:

- + **Access to country** - This country is very remote with no road access. Every year, the Traditional Owners can use a helicopter to visit remote sacred sites with family members as part of the burning operations.
- + **Economic** - Income from carbon credits funds burning operations, including payments for Traditional Owners to do the work, and remote infrastructure development including track improvements and established camp sites. The corporation is also investigating options for using its income for community development projects.
- + **Cultural** - Senior Traditional Owners now have an opportunity to teach younger generations about the country and dreamings, strengthening their connection to culture.
- + **Language** - Mudbarra language is spoken by an estimated 96 people. Projects such as this that strengthen connection to country, ensure that language is maintained amongst Traditional Owners and is more widely recognised by other stakeholders.
- + **Environment** - The historical regime of hot fires late in the year has degraded the lancewood and other woodland species in the area. The introduction of earlier, cooler fires will lessen the impacts on these woodlands and their inhabitants.
- + **Training** - As part of project activities, project participants have the opportunity to work alongside the Tennant Creek and Daguragu CLC ranger groups and gain skills in aerial incendiary operation and on-ground burning. People also continue to gain knowledge of corporate and financial governance and the carbon economy.
- + **Project ownership** - prior to this project, the only options for Traditional Owners to generate income from their country was to lease it for grazing or allow mining exploration, both of which degrade the country and disempower Traditional Owners. Now, Traditional Owners are empowered to manage their own business, operations and income to their own benefit at all stages of the process.

ELIGIBLE OFFSETS RETIREMENT SUMMARY

Project description	10497 – Improved Cook Stove Program in Fiji	ERF 101514 - CEFN Piggery Methane Capture & Combustion Project	ERF 101514 - CEFN Piggery Methane Capture & Combustion Project	Aboriginal Carbon Fund – The Karlantijpa North Savanna Burning Project
Type of offset units	CER	ACCU	ACCU	ACCU
Registry	ANREU	ANREU	ANREU	ANREU
Date retired	11 December 2023	11 December 2023	14 April 2023	21 November 2023
Serial number (and hyperlink to registry transaction record)	8,339,926,049 – 8,339,926,274	268,381 – 269,473 and 241,767 – 242,296	8,339,925,049 – 8,339,926,048	8,333,305,819 – 8,333,306,318
Vintage	2020	2021-22	2021-22	2021-22
Stapled quantity	0	0	0	0
Eligible quantity retired (tCO ₂ -e)	1,623	226	1,000	500
Eligible quantity used for previous reporting periods	0	0	0	0
Eligible quantity banked for future reporting periods	235	0	0	0
Eligible quantity used for this reporting period	1,388	226	1,000	500
Percentage of total (%)	45%	7%	21%	16%
Total eligible offsets retired and used for this report				453,114
Total eligible offsets retired this report and banked for use in future reports				235
Type of offset units	Eligible quantity (used for this reporting period)		Percentage of total	
Australian Carbon Credit Units (ACCU)	1,726		55%	
Certified Emissions Reductions (CERs)	1,388		45%	

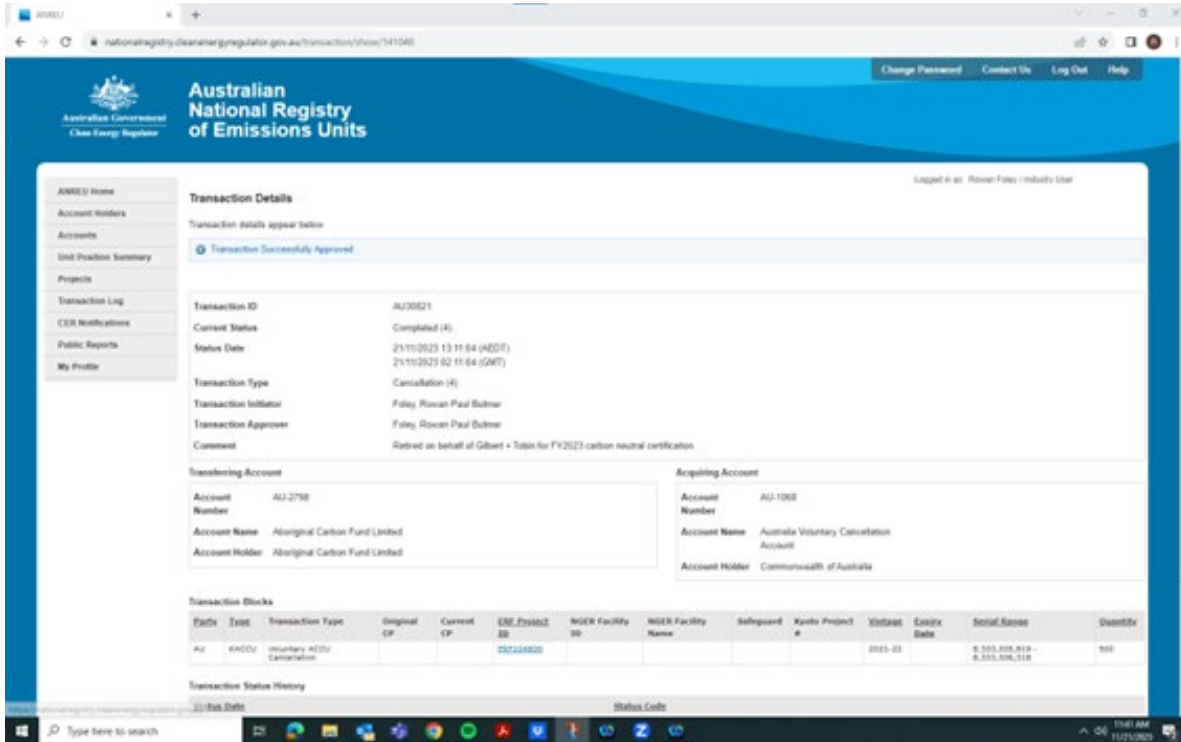
7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

N/A



APPENDIX A: ADDITIONAL INFORMATION



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	Renewable Percentage of total
Behind the meter consumption of electricity generated	11,886	0	1%
Total non-grid electricity	11,886	0	1%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	1,170,479	0	75%
Climate Active precinct/building (voluntary renewables)	813,779	0	52%
Precinct/Building (LRET)	188,412	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)	104,245	0	7%
Residual Electricity	-720,229	-687,819	0%
Total renewable electricity (grid + non grid)	2,288,801	0	146%
Total grid electricity	1,556,686	0	145%
Total electricity (grid + non grid)	1,568,572	0	146%
Percentage of residual electricity consumption under operational control	50%		
Residual electricity consumption under operational control	-360,115	-343,909	
Scope 2	-318,023	-303,712	
Scope 3 (includes T&D emissions from consumption under operational control)	-42,091	-40,197	
Residual electricity consumption not under operational control	-360,115	-343,909	
Scope 3	-360,115	-343,909	
Total renewables (grid and non-grid)			145.92%
Mandatory			18.66%
Voluntary			126.50%
Behind the meter			0.76%
Residual scope 2 emissions (t CO ₂ -e)			-303.71
Residual scope 3 emissions (t CO ₂ -e)			-384.11
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 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)	Under operational control			Not under operational control	
	50%	(kWh)	Scope 2 Emissions (kg CO2-e)	Scope 3 Emissions (kg CO2-e)	(kWh)	Scope 3 Emissions
ACT	0	0	0	0	0	0
NSW	1,007,658	503,829	367,795	30,230	503,829	398,025
SA	0	0	0	0	0	0
VIC	415,859	207,930	176,740	14,555	207,930	191,295
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	133,169	66,585	33,958	2,663	66,585	36,621
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	1,556,686	778,343	578,493	47,448	778,343	625,942
ACT	0	0	0	0	0	0
NSW	11,886	11,886	0	0	0	0
SA	0	0	0	0	0	0
Vic	0	0	0	0	0	0
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
Non-grid electricity (Behind the meter)	11,886	11,886				
Total electricity (grid + non grid)	1,568,572					

Residual scope 2 emissions (t CO2-e)	578.49	0.00
Residual scope 3 emissions (t CO2-e)	673.39	0.00
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	212.69	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	247.46	0.00
Total emissions liability	460.15	0.00

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions
Barangaroo	1,002,191	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.

No emission sources in Gilbert + Tobin's organisation boundary were non-quantified in FY2023.

Relevant non-quantified emission sources	Justification reason
N/A	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

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.

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

