



# **PUBLIC DISCLOSURE STATEMENT**

**GILBERT + TOBIN**

**ORGANISATION CERTIFICATION**

**FY2021–22**

Australian Government  
**Climate Active  
Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Gilbert + Tobin
REPORTING PERIOD	1 July 2021 – 30 June 2022 Arrears report
DECLARATION	<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>
	Eloise Schnierer Head of Corporate Social Responsibility 15 June 2023



**Australian Government**  
**Department of Industry, Science,  
Energy and Resources**

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# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2,266 tCO <sub>2</sub> -e
OFFSETS BOUGHT	33.8% ACCUs, 66.2% VCUs
RENEWABLE ELECTRICITY	100%
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2023-24

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 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 are 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 (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).

*"Climate Active carbon neutral certification is part of our contribution to addressing the climate emergency."*

## Organisation description

Gilbert + Tobin is recognised as a leading transactions, regulatory and disputes law firm. We are renowned for our work on market-shaping deals and our innovative practices. Our independent and innovative approach as well as sophisticated client service sets us apart in the top tier Australian market.

An international leader in M&A, private equity, capital markets, competition and regulation and technology and digital, we work on complex issues that define and direct the market.

Gilbert + Tobin is committed to being an outstanding corporate citizen and has a long and proud track record of taking action on environmental issues as well as monitoring, improving and reporting on its own environmental performance. We became carbon neutral in 2018. We began sourcing 100% GreenPower for our tenancy energy in 2020.

As a member of the Australian Legal Sector Alliance, the firm has been publicly reporting its environmental impacts since 2013 and implemented its first Environmental Management System (EMS) in 2015. We are currently developing an EMS aligned with ISO 14001.

For more information about Gilbert + Tobin, its lawyers and publications please visit [www.gtlaw.com.au](http://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.

## 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 or precinct'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  
Advertising  
Cleaning and chemicals  
Climate Active Carbon  
Neutral products and services  
Electricity  
Food  
ICT services and equipment  
Natural gas  
Office equipment and  
supplies  
Postage, courier and freight  
Printing  
Synthetic gases  
Transport (air)  
Transport (land), including  
employee commute  
Waste  
Water  
Working from home

### Non-quantified

N/A

### Optionally included

N/A

## Outside emission boundary

### Excluded

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.



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Gilbert + Tobin commits to reduce total scope 1, 2 and 3 emissions from its business operations and is in the process of developing quantitative and qualitative targets to guide and monitor this process. 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:**

- Gilbert + Tobin is currently developing net zero targets aligned with the Science Based Targets Initiative Corporate Net Zero Standard. As part of this process, an emissions reduction strategy and an EMS aligned with ISO 14001 are currently in development and are due to be presented to the Board of Directors for approval in Q4 FY2023.
- Air travel accounts for 57% of Gilbert + Tobin's total Scope 3 emissions in FY2022 and so this is a key focus area and initial priority. An 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.

### Emissions reduction actions

The emissions reductions actions undertaken in FY2022 include:

- Commenced modelling of science-based targets and development of an emissions reduction strategy with a view to making commitments aligned with the science-based targets initiative in the next financial year.
- Continued to purchase 100% of our tenancy electricity from renewable sources (GreenPower) and commenced purchasing 100% renewable energy for base building electricity nationally.
- Launched reusable coffee cups at the company cafe in the Sydney office and removed all single use coffee cups for both dine in and takeaway orders.
- Internal Green Team was relaunched in Melbourne.
- Climate Fresk workshops offered to all staff with approximately 50 staff attending. Climate Fresk is a three-hour workshop on human-induced climate change and its impacts. Developed from the latest findings of the United Nations (UN) Intergovernmental Panel on Climate Change (IPCC), Climate Fresk demonstrates the state-of-play on climate change and conveys scientific data in a format that is accessible to all. The Climate Fresk workshop is designed to accelerate behavioural change amongst employees whilst causing increased engagement with the organisation's ESG

policy and progressing sustainable goals and collectively taking part in the UN target 13.3: "Build knowledge and capacity to meet climate change".

- Since 2015 Gilbert + Tobin has participated in the Australian Legal Sector Alliance (AusLSA) EMS, which provides AusLSA members with an EMS framework that is customised for the legal industry. The EMS is comprised of a Sustainability Policy, Environmental Impact Register, Environmental Management Plan and an ongoing process of internal review.

The key emissions activity reductions achieved in FY2022 include:

	<b>FY21</b>	<b>FY22</b>	<b>Difference</b>	<b>% Increase / decrease</b>
Total electricity consumption	808,290 kWh	779,792 kWh	-28,498 kWh	3.5% decrease
Total paper consumption	24,103.5 kg	19,854.7 kg	-4,248.8 kg	17.6% decrease

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e
Base year/Year 1:	2017-18	6,346.6
Year 2:	2018-19	7,412.8
Year 3:	2019-20	3,627.5
Year 4:	2020-21	1,615.8
Year 5:	2021-22	2,265.1

### Significant changes in emissions

Emission source name	Current year (tCO <sub>2</sub> -e)	Previous year (tCO <sub>2</sub> -e)	Detailed reason for change
Printing and stationery	187.3	445.0	Change in methodology (emissions factor).
Long business class flights (>3,700km)	769.6	30.8	FY22 activity reflects increased activity post-COVID-19 lockdowns.
Long first class flights (>3,700km)	161.2	0.0	FY22 activity reflects increased activity post-COVID-19 lockdowns.
Short economy class flights (>400km, ≤3,700km)	222.4	87.8	FY22 activity reflects increased activity post-COVID-19 lockdowns.
Working from home emissions	160.8	262.9	FY22 activity reflects decreased working from home post-COVID-19 lockdowns.

### Use of Climate Active carbon neutral products and services

The organisation'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.

Gilbert + Tobin use Bibbulmun carbon neutral office paper.

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

## Organisation 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 <sub>2</sub> -e)	Sum of Scope 2 (tCO <sub>2</sub> -e)	Sum of Scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (tCO <sub>2</sub> -e)
Accommodation and facilities	0.0	0.0	47.2	47.2
Cleaning and chemicals	0.0	0.0	58.6	58.6
Climate Active carbon neutral products and services	0.0	0.0	0.0	0.0
Electricity	0.0	0.0	0.0	0.0
Food	0.0	0.0	89.5	89.5
ICT services and equipment	0.0	0.0	207.3	207.3
Office equipment & supplies	0.0	0.0	196.7	196.7
Postage, courier and freight	0.0	0.0	31.1	31.1
Professional services	0.0	0.0	70.9	70.9
Stationary energy (gaseous fuels)	32.9	0.0	2.8	35.8
Synthetic gases	0.0	0.0	10.6	10.6
Transport (air)	0.0	0.0	1,278.9	1,278.9
Transport (land and sea)	0.0	0.0	68.9	68.9
Waste	0.0	0.0	3.5	3.5
Water	0.0	0.0	5.6	5.6
Working from home	0.0	0.0	160.8	160.8
<b>Total</b>	<b>32.9</b>	<b>0.0</b>	<b>2,232.2</b>	<b>2,265.1</b>

## Uplift factors

N/A

# 6. CARBON OFFSETS

## Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report	2,266
3. Total eligible offsets required for this report	2,266
4. Total eligible offsets purchased and retired for this report	2,266
5. Total eligible offsets banked to use toward next year's report	0

## Co-benefits

### Qianbei Afforestation Project, Guizhou Province, China

Qianbei Afforestation Project (hereafter referred to as “the project”) is located in Zunyi City, Guizhou Province of China. It is an inland province, bordering Yunnan to the west, Sichuan to the northwest, Hunan to the east and Chongqing to the North. The province has a total population of 34 million. The project aims to plant native species on barren lands for GHG removal whilst contributing to local sustainable development goals. 50,061 ha (750,915Mu11F12) of the forest was planted on barren lands in Zunyi City which used to be poor sustainable ecological environment and karst rocky desertification. The implementation of the project activity has provided 16,339 jobs for local villagers, among which 70 percent are women. The project activity aims to:

- Sequester greenhouse gas and mitigate climate change;
- Enhance biodiversity conservation by increasing the connectivity of forests;
- Improve soil and water conservation in the Karst region;
- Generate income and job opportunities for local communities.

There is no natural renewal and reforestation before the project, and all sites were covered by the barren hill and degraded lands. The main objective species are China fir, Cypresses, Pinus yunnanensis and Masson pine which are native species according to the baseline survey. The implementation of the project is expected to reduce the GHG emissions amounting to 21,225,014 tCO<sub>2</sub>e over the next 29 years, with an average annual GHG emission removal of 731,897 tCO<sub>2</sub>e.

### Chudu Afforestation Project, Henan Province, China

Chudu Afforestation Project (hereafter referred to as “the project”) is located in Xichuan County, Nanyang City, Henan Province of China. Henan Province is inland province, bordering Shanxi to the west, Hebei and Shanxi to the north, Anhui and Shandong to the east and Hubei to the North. The province has a total population of 109.06 million. The project aims to plant native species on barren lands for GHG removal

whilst contributing to local sustainable development goals. 36,500 ha of the forest was planted on barren lands in Xichuan county which used to be poor sustainable ecological environment and rocky desertification. The implementation of the project activity has provided 33,000 jobs for local villagers, among which 23,100 are women accounting for 70%, and 100 technicians. The project activity aims to: - Sequester greenhouse gas and mitigate climate change;

- Enhance biodiversity conservation by increasing the connectivity of forests;
- Improve soil and water conservation in the rocky desertification lands;
- Generate income and job opportunities for local communities.

There is no natural renewal and reforestation before the project, and all sites were covered by the barren hill and rocky desertification lands. The main objective specie are Cork oak, Masson pine, Cypress and Koelreuteria paniculata which are native species according to the baseline survey. The implementation of the project is expected to reduce the GHG emissions amounting to 15,066,243 tCO<sub>2</sub>e in 20 years, with an average annual GHG emission removal of 753,312 tCO<sub>2</sub>e.

#### **Fish River Fire Project, Aboriginal Carbon Foundation, Australia**

The Fish River Fire Project, located in the Northern Territory, is an Aboriginal carbon farming project which is lead and managed by Aboriginal ranger groups and Traditional Owners, providing core benefits to the community. This project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wildfires. By burning in the early dry season when fires are cooler and patchy, and burning less country, there will be fewer emissions of these gases and an environmental benefit. Reducing fire emissions is a lot about applying traditional patchwork burning. These benefits resonate with today's generation and provide pathways for inter-generational learning, connection to country and wealth generation. The carbon farming projects and initiatives provide a sustainable business model, which extends land management and conservation work and provides core benefits in a range of areas. This includes social, cultural, environmental, economic, health and political self-determination, such as:

- Education of children by Elders in traditional knowledge, especially caring for country;
- Increased retention of language and identity, recovery of biodiversity through the protection of native species of flora and fauna;
- Increased community harmony, through enhanced relationships;
- Increased opportunities for women to participate and benefit from project;
- Secure employment for people living in remote communities;
- Development of income generation projects;
- Improved spiritual wellbeing through the regular completion of cultural obligations to country; and
- Increased management of tourists visiting country and reduction of their impacts and achievement of Sustainable Development Goals at local and national levels between others.

### **Cefn R&D Biogas Project, Australia**

The Cefn R&D Biogas Project is a piggery methane project located near Toowoomba, Queensland. The manure from the pigs is collected in a large, covered lagoon. As the manure breaks down, the released methane is captured and used to fire an electricity generator, thereby producing clean energy on-site. This electricity is used to heat the pig sheds and for other uses around the farm.

The project effectively reduces emissions while supporting the following United Nations Sustainable Development Goals (UN SDGs):

#### *UN SDG 7 Affordable and clean energy*

The project captures methane that would have otherwise been released into the atmosphere and uses it to generate clean energy for use on-site. The electricity generated on-site displaces electricity that would have been purchased from the Queensland grid. Electricity in the Queensland grid is predominantly generated from the combustion of fossil fuels.

#### *UN SDG 8 Decent work and economic growth*

The project has resulted in highly skilled, regional jobs in the build and running phases of the facility.

#### *UN SDG 9 Industry, innovation and infrastructure*

The project uses innovative technology to produce clean electricity in regional Australia.

#### *UN SDG 12 Responsible consumption and production*

The project utilises a waste product to produce clean electricity which is used on-site.

## Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (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 (%)
Cefn R & D Biogas	KACCU	ANREU	14 April 2023	<a href="#">8,339,929.044 - 8,339,929.235</a>	2021-2022	0	197	0	0	197	8.7%
Qianbei Afforestation Project, Guizhou Province, China	VCUs	Verra	28 October 2022	<a href="#">9201-74148073-74148572-VCS-VCU-1310-VER-CN-14-2082-01012017-31122017-1</a>	2017	0	500	0	0	500	22.1%
Chudu Afforestation Project, Henan Province, China	VCUs	Verra	28 October 2022	<a href="#">9939-165014148-165015147-VCS-VCU-1310-VER-CN-14-2087-01012017-31122017-1</a>	2017	0	1,000	0	0	1,000	44.1%
Fish River fire project, Aboriginal Carbon Foundation	KACCU	ANREU	24 October 2022	<a href="#">8,330,786,904 – 8,330,787,472</a>	2021-2022	0	569	0	0	569	25.1%
<b>Total offsets retired this report and used in this report</b>										2,266	
<b>Total offsets retired this report and banked for future reports</b>										0	

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCU)	766	33.8%
Verified Carbon Units (VCUs)	1500	66.2%

100% of Gilbert + Tobin's emissions relevant to the Service have been captured within the Organisational boundary. Please refer to Gilbert + Tobin's FY2021-22 Service PDS.



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

N/A

# APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

## 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.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO <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 & Precinct LGCs)	502,134	0	35%
GreenPower	923,063	0	65%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	264,944	0	19%
Residual electricity	-264,944	-263,610	-19%
<b>Total grid electricity</b>	<b>1,425,197</b>	<b>-263,610</b>	<b>100%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>1,425,197</b>	<b>-263,610</b>	<b>119%</b>
Electricity renewables	1,690,141	0	
Residual electricity	-264,944	-263,610	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		0	
<b>Total renewables (grid and non-grid)</b>	<b>118.59%</b>		
<b>Mandatory</b>	<b>18.59%</b>		
<b>Voluntary</b>	<b>100.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>0</b>		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			
<i>Voluntary includes LGCs retired by Barangaroo Precinct (MWh)</i>	502		

## Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	1,014,954	791,664	71,047
SA	0	0	0
Vic	298,754	271,866	29,875
Qld	0	0	0
NT	0	0	0
WA	111,489	74,698	1,115
Tas	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>1,425,197</b>	<b>1,138,228</b>	<b>102,037</b>
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>1,425,197</b>	<b>1,138,228</b>	<b>102,037</b>

<b>Emission Footprint (TCO2e)</b>	<b>1,240</b>
<i>Scope 2 Emissions (TCO2e)</i>	1138
<i>Scope 3 Emissions (TCO2e)</i>	102

## Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
Barangaroo	0	0

*Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.*

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following sources emissions have been assessed as relevant, 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 FY2022.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
N/A	N/A	N/A	N/A	N/A

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct'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.

No emission sources were excluded from Gilbert + Tobin's organisation boundary in FY2022.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
N/A	N/A	N/A	N/A	N/A	N/A	N/A



An Australian Government Initiative

