



# **PUBLIC DISCLOSURE STATEMENT**

ALLENS

ORGANISATION CERTIFICATION

FY2022–23




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

Allens > < Linklaters



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Allens
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>Nicky Friedman Counsel: Head of Pro Bono and Community Engagement Date: 19/04/2024</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	5187 tCO <sub>2</sub> -e
OFFSETS USED	23.4% ACCUs, 4.6% VERs, 72% VCUs
RENEWABLE ELECTRICITY	90.67%
CARBON ACCOUNT	Prepared by: Allens
TECHNICAL ASSESSMENT	29 January 2024 John Hutchinson Next technical assessment due: FY2026

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification is for the Australian business operations of Allens (ABN 47 702 595 758) as an organisation for the financial year from 1 July 2022 to 30 June 2023.

The certification does not cover Allens' offices outside of Australia, including in Vietnam and Papua New Guinea, as they are outside of the Australian Climate Active certification.

### Organisation description

Allens is a leading international law firm with offices in Australia (Brisbane, Melbourne, Perth and Sydney) and in overseas locations including Vietnam (Hanoi and Ho Chi Minh City) and Papua New Guinea (Port Moresby).

In Australia, the firm provides legal services to clients across a wide range of practice areas including Corporate, Projects & Development, Disputes & Investigations, Banking & Finance, Tax, Competition, Consumer & Regulatory and Intellectual Property & Patent & Trade Mark Attorneys.

Allens operates as a partnership in Australia. Allens Operations Pty Limited is a separate service entity that provides support services to Allens' legal practice.

The following entities are included within this certification:

Legal entity name	ABN	ACN
Allens	47 702 595 758	
Allens Operations Pty Limited	87 004 992 607	004992607

For the purpose of this certification, Allens' operational boundary has been defined based on the operational control test and includes the offices occupied by the firm in the following locations in Australia:

- 480 Queen Street, Brisbane 4000 Queensland;
- 126 Phillip Street, Sydney 2000 New South Wales;
- 101 Collins Street, Melbourne 3000 Victoria; and
- Mia Yellagonga Tower 2, 5 Spring Street, Perth 6000 Western Australia.

It does not include the firm's offices outside of Australia.

Allens has an international alliance with global law firm Linklaters LLP. The complementary practices of Allens and Linklaters LLP provide clients with access to a global network, while operating independently. Linklaters LLP is not included within this certification.

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral certification 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 certification claim. Further detail is available at Appendix D.

## Inside emissions boundary

Accommodation and facilities  
Cleaning and chemicals  
Carbon neutral products and services  
Electricity  
Food  
ICT services and equipment  
Office equipment and supplies  
Postage, courier and freight  
Refrigerants  
Stationary energy (gaseous fuels)  
Stationary energy (liquid fuels)  
Transport (air)  
Transport (land and sea) including employee commute.  
Waste  
Water  
Working from home

### Non-quantified

N/A

## Outside emission boundary

### Excluded

Purchased goods and services other than the categories quantified in this report (eg, Professional services).

Offices outside of Australia.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Allens has a long held commitment to measuring and taking action to reduce the firm's greenhouse gas emissions. In FY22, Allens set a near-term science-based target to reduce absolute scope 1, 2 and 3 greenhouse gas emissions by 50 percent by FY2030, from a FY2019 baseline. This target has been approved by the Science Based Targets initiative (SBTi) and can be viewed on the [SBTi website](#).

For our emissions reduction strategy, we aim to:

- Transition to purchasing our office tenancy electricity through arrangements that support renewable energy such as GreenPower accredited electricity (in offices where we have control to do so) by FY2030;
- Promote the efficient use of energy in our premises and operations;
- Minimise non-essential business travel, and support and encourage the use of virtual collaboration and conferencing technologies and practices;
- Promote the efficient use of natural resources, minimise the generation of waste and encourage reuse and recycling where possible;
- Encourage our suppliers to reduce carbon impacts in our supply chain; and
- Support our people to adopt positive environmental practices.



## Emissions reduction actions

Since obtaining certification for our Australian offices in December 2014, Allens has reduced total greenhouse gas emissions through a range of measures including sourcing GreenPower accredited electricity for our offices in Sydney and Melbourne, energy efficiency improvements in our premises and ICT equipment, and investment in conferencing technology and digital working practices.

Actions taken during the reporting period to support emissions reduction included:

- Sourcing decoupled GreenPower accredited electricity for our tenancy electricity in Brisbane;
- Conducting an employee survey regarding commuting patterns and renewable energy usage to improve data quality and accuracy;
- Raising employee awareness of ways to reduce greenhouse gas emissions associated with business travel through a sustainable business travel webinar and guide;
- Ongoing investment in technology, systems and training to support digital working practices and virtual meetings, with a view to reducing paper use and business travel;
- Ongoing adoption of and support for hybrid working principles to support working from home and reduce employee commuting; and
- With support from our internal sustainability committees, running various campaigns promoting waste reduction and recycling.

## 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/Year 1:	2013–14	15,415.0	N/A
Year 2:	2014–15	13,336.8	N/A
Year 3:	2015–16	12,005.1	N/A
Year 4	2016-17	10,875.1	N/A
Year 5	2017-18	10,074.0	N/A
Year 6	2018-19	11,114.96	N/A
Year 7	2019-20	8,829.02	N/A
Year 8	2020-21	4972.17	N/A
Year 9	2021-22	4622.78	N/A
Year 10	2022-23	5186.95	N/A

For the current reporting period (FY23), total greenhouse gas emissions increased by 12.4% relative to FY22. This was primarily due to an increase in business-related travel, office occupancy and in-person events following the easing of COVID-related restrictions.

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Long business class flights (>3,700km)	267.29	979.37	Increase in business-related travel and in-person events and conferences post COVID restrictions.
Short economy class flights (>400km, ≥3,700km)	171.73	802.59	Increase in business-related travel and in-person events and conferences post COVID restrictions.

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

Certified brand name	Product/Service/Building/Precinct used
Opal (Planet Ark, Bibbulmun and Reflex)	Paper

## 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 (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	221.20	221.20
Cleaning and chemicals	0.00	0.00	151.93	151.93
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	272.42	36.06	308.47
Food	0.00	0.00	694.80	694.80
ICT services and equipment	0.00	0.00	496.15	496.15
Office equipment & supplies	0.00	0.00	80.36	80.36
Postage, courier and freight	0.00	0.00	53.21	53.21
Refrigerants	12.80	0.00	0.00	12.80
Stationary Energy (gaseous fuels)	134.71	0.00	20.97	155.68
Stationary Energy (liquid fuels)	0.16	0.00	0.04	0.20
Transport (Air)	0.00	0.00	2027.69	2027.69
Transport (Land and Sea)	0.00	0.00	540.70	540.70
Waste	0.00	0.00	50.99	50.99
Water	0.00	0.00	20.52	20.52
Working from home	0.00	0.00	372.25	372.25
<b>Total emissions</b>	<b>147.67</b>	<b>272.42</b>	<b>4766.86</b>	<b>5186.95</b>

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset is 5,187t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 5,187. Of the total eligible offsets used, 3,109 were previously banked and 2,078 were newly purchased and retired. Thirty are remaining and have been banked for future use.

### Co-benefits

As we work towards our emissions reduction target, Allens continues to support a number of carbon offset projects including the West and Central Arnhem Land Fire Abatement projects (comprising 23.4 percent of the total amount of offsets purchased and retired for this reporting period).

#### West and Central Arnhem Land Fire Abatement Projects (23.4%)

These projects are operated by Indigenous Ranger groups in the Northern Territory and involve conducting strategic and planned burning on country in the early dry season to reduce the frequency and intensity of late dry season wild fires. In addition to reducing greenhouse gas emissions, the projects support First Nations people in returning to, remaining on and managing their country, and contribute to the preservation and transfer of knowledge and protection of biodiversity.

## Eligible offsets retirement summary

Offsets retired 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 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 (%)
West Arnhem Land Fire Abatement (WALFA) Project, Australia	ACCU	ANREU	12/12/2022	8,329,167,356 - 8,329,168,905	2020-21	-	1550	817		733	14.1%
Cai Be Rice Husk Thermal Energy Generation Project, Vietnam	VCU	VERRA	12/12/2022	<a href="#">4034-172738336-172739423-VCU-008-APX-VN-1-589-01042012-31052014-0</a>	2014	-	1088	650		438	8.4%
Katingan Peatland Restoration and Conservation Project, Indonesia	VCU	VERRA	12/12/2022	<a href="#">6251-292485773-292486420-VCU-016-APX-ID-14-1477-01112015-31122016-1</a>	2016	-	648	281		367	7.1%
Satara Wind Power Project, Maharashtra, India	VCU	VERRA	12/12/2022	<a href="#">8138-460577220-460580031-VCU-050-APX-IN-1-1519-01012019-31102019-0</a>	2019	-	2512 <sup>1</sup>	941		1571	30.3%
Central Arnhem Land Fire Abatement Project (CALFA), Australia	ACCU	ANREU	19/01/2024	8,343,731,792 - 8,343,732,271	2021-22		480			480	9.3%

<sup>1</sup> Total quantity retired was 2812; 300 units were used for offices outside of Australia, which are not included in this certification.

Satara Wind Power Project, Maharashtra, India	VCU	Verra	19/01/2024	<u>8138-VCU-050-APX-IN-1-1519-01012019-31102019-0460580032 - 460581231</u>	2019	908 <sup>2</sup>	30	878	17%
Katingan Peatland Restoration and Conservation Project, Indonesia	VCU	Verra	19/01/2024	<u>6359-VCU-016-APX-ID-14-1477-01012017-31122017-1303495110 - 303495349</u>	2017	240		240	4.6%
Energy Efficient Stoves Program (CPA1)	VER	Impact Registry	22/01/2024	<u>GS1-1-ET-GS11147-16-2021-246125081 - 5320</u>	2021	240		240	4.6%
Sumatra Merang Peatland Project, Indonesia	VCU	Verra	19/01/2024	<u>11982-VCS-VCU-352-VER-ID-14-1899-01012019-31122019-1372837689 - 372837928</u>	2019	240		240	4.6%
<b>Total eligible offsets retired and used for this report</b>								5187	
<b>Total eligible offsets retired this report and banked for use in future reports</b>							30		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	1213	23.4
Verified Emissions Reductions (VERs)	240	4.6
Verified Carbon Units (VCUs)	3734	72

<sup>2</sup> Total quantity retired was 1200; 292 units have been used for offices outside of Australia, which are not included in this certification.

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

## Renewable Energy Certificate (REC) summary

N/A

## APPENDIX A: ADDITIONAL INFORMATION

### Evidence of retirement of carbon offsets

Screenshots providing evidence of the retirement of offsets for the West Arnhem Land Fire Abatement project, the Central Arnhem Land Fire Abatement project and the Energy Efficient Stoves Program (CPA1) have been provided below.

**Australian National Registry of Emissions Units**

Logged in as: Andrew Grant / Industry User

#### Transaction Details

Transaction details appear below.

**Transaction Successfully Approved**

<b>Transaction ID</b>	AU25292
<b>Current Status</b>	Completed (4)
<b>Status Date</b>	12/12/2022 15:59:15 (AEDT) 12/12/2022 04:59:15 (GMT)
<b>Transaction Type</b>	Cancellation (4)
<b>Transaction Initiator</b>	Grant, Andrew William Thorold
<b>Transaction Approver</b>	Grant, Andrew William Thorold
<b>Comment</b>	Cancelled on behalf of Allens Linklaters to meet its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY22.

#### Transferring Account

<b>Account Number</b>	AU-2734
<b>Account Name</b>	Tasman Environmental Markets Pty Ltd
<b>Account Holder</b>	Tasman Environmental Markets Pty Ltd

#### Acquiring Account

<b>Account Number</b>	AU-1068
<b>Account Name</b>	Australia Voluntary Cancellation Account
<b>Account Holder</b>	Commonwealth of Australia

#### Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			<a href="#">EQP100945</a>					2020-21		8,329,167,356 - 8,329,168,905	1,550

Transaction Details

Transaction details appear below.

Transaction ID	AU31874
Current Status	Completed (4)
Status Date	19/01/2024 14:23:52 (AEDT) 19/01/2024 03:23:52 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Kristie
Transaction Approver	Gurney, Annabelle
Comment	Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY23.

Transferring Account		Acquiring Account	
Account Number	AU-3255	Account Number	AU-1068
Account Name	Tasman Environmental Markets Australia Pty Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Tasman Environmental Markets Australia Pty Ltd	Account Holder	Commonwealth of Australia

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="#">EQF100947</a>					2021-22		8,343,731,792 - 8,343,732,271	480

Retirement

STATUS	⇓ Retired	NUMBER OF CREDITS	240
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RETIREMENT DETAILS

RETIREMENT DATE	Jan 22, 2024
RETIREMENT NOTE	<i>Retired on behalf of Allens to support its certification in line with the Climate Active Carbon Neutral Standard for FY23.</i>
USING ENTITY	Allens Linklater

QUANTITY	GS ID	PROJECT DETAILS	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	SERIAL NUMBER
240	GS11147	Energy Efficient Stoves Program - CPA1 by World Vision Australia	Ethiopia	Energy Efficiency Domestic	AMS-II.G. Energy Efficiency Measures in Thermal Applications of Non-Renewable Biomass	VER	GS1-1-ET-GS11147-16-2021-24612-5081-5320



## 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)	367,430	0	11%
GreenPower	2,120,461	0	61%
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)	650,799	0	19%
Residual Electricity	323,007	308,471	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>3,138,690</b>	<b>0</b>	<b>91%</b>
<b>Total grid electricity</b>	<b>3,461,697</b>	<b>308,471</b>	<b>91%</b>
<b>Total electricity (grid + non grid)</b>	<b>3,461,697</b>	<b>308,471</b>	<b>91%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>323,007</b>	<b>308,471</b>	
Scope 2	285,253	272,416	
Scope 3 (includes T&D emissions from consumption under operational control)	37,754	36,055	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>90.67%</b>
<b>Mandatory</b>	<b>18.80%</b>
<b>Voluntary</b>	<b>71.87%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>272.42</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>36.06</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>272.42</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>36.06</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>308.47</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	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
ACT	0	0	0	0	0	0
NSW	1,335,290	1,335,290	974,762	80,117	0	0
SA	0	0	0	0	0	0
VIC	1,301,942	1,301,942	1,106,650	91,136	0	0
QLD	611,752	611,752	446,579	91,763	0	0
NT	0	0	0	0	0	0
WA	212,713	212,713	108,484	8,509	0	0
TAS	0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>3,461,697</b>	<b>3,461,697</b>	<b>2,636,475</b>	<b>271,525</b>	<b>0</b>	<b>0</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>3,461,697</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>2,636.47</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>271.52</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>2,636.47</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>271.52</b>
<b>Total emissions liability</b>	<b>2,908.00</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)
N/A	0	0
<i>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.</i>		

## Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
N/A	0	0
<p><i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i></p>		

# 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	N/A

# 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
Purchased goods and services other than the categories quantified in this report (eg, professional services).	Y	N	N	N	N	<p><b>Influence:</b> We have very limited potential to influence the emissions from this source, including by shifting to a different lower-emissions supplier for our business.</p> <p><b>Risk:</b> There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest.</p> <p><b>Stakeholders:</b> Key stakeholders are unlikely to consider this a relevant source of emissions for our business.</p> <p><b>Outsourcing:</b> We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.</p>

Allens' offices outside of Australia have also been excluded on the basis they are outside the scope of the certification.



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