



PUBLIC DISCLOSURE STATEMENT

**A ABRAHAMS & OTHERS
(TRADING AS LANDER & ROGERS)**

**SERVICE CERTIFICATION
FY2023-24**

Australian Government

Climate Active

Public Disclosure Statement

LANDER
& ROGERS

An Australian Government Initiative



| | |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | A Abrahams & Others; Lansol Nominees Pty Ltd ATF The Lanro Discretionary Trust; and Lanro Discretionary Trust (trading as Lander & Rogers) |
| REPORTING PERIOD | 1 July 2023 – 30 June 2024 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> |
| |  |
| | Joanna Renkin Partner, Pro Bono, Community & Environment 23 December 2025 |



Australian Government

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

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Version 9.1

1. CERTIFICATION SUMMARY

| | |
|------------------------|---|
| TOTAL EMISSIONS OFFSET | 3,580 tCO ₂ -e |
| OFFSETS USED | 69% VERs, 31% ACCUs |
| RENEWABLE ELECTRICITY | 100% |
| CARBON ACCOUNT | Prepared by: Foresight Consulting Group on behalf of Lander & Rogers |
| TECHNICAL ASSESSMENT | 29 September 2025 Foresight Consulting Group Pty Ltd Next technical assessment due: FY 2027 |

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2. CARBON NEUTRAL INFORMATION

Description of service certification

This carbon neutral service certification covers the delivery of professional legal services by Lander & Rogers.

- The functional unit is the average monthly headcount with emissions expressed in terms of tCO2e per person (FTE).
- This is a full coverage service certification inclusive of all professional and support services and is provided based on a cradle to grave life cycle assessment.
- There is 100% overlap in emissions between the organisation and service certifications for Lander & Rogers.

The responsible entity for this service certification. A Abrahams & Others (ABN 58 207 240 529).

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Description of business

Lander & Rogers is a leading independent Australian law firm operating nationally from Melbourne, Sydney, and Brisbane. Our firm believes that legal services are much more than just the law — they are about great people, innovation, sustained excellence, and exceptional client service. We have a reputation in the legal market as a provider of premium legal services, and as a sought-after employer. We are renowned for our down-to-earth and supportive workplace culture. Consistent with our values and culture, Lander & Rogers is committed to generating a positive and enduring impact on its people, clients, community, and the environment. The firm is proud to be recognised as an Employer of Choice for Gender Equity (WGEA) and it is a significant contributor of Pro Bono services within the Australian community since 2006. Landers has engaged with the Australian Legal Sector Alliance since 2011 to promote best practice sustainability commitments and performance across the legal sector.

The firm has over 600 staff with office locations in the central business districts of Melbourne, Sydney and Brisbane. A Abrahams & Others (ABN 58 207 240 529), Lansol Nominees Pty Ltd ATF The Lanro Discretionary Trust (ACN 005 232 682) and Lanro Discretionary Trust (ABN 98 041 017 946), which provide business support services exclusively to A Abrahams & Others, operate collectively under the trading name Lander and Rogers. For more information about Lander and Rogers please visit <https://www.landers.com.au/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.

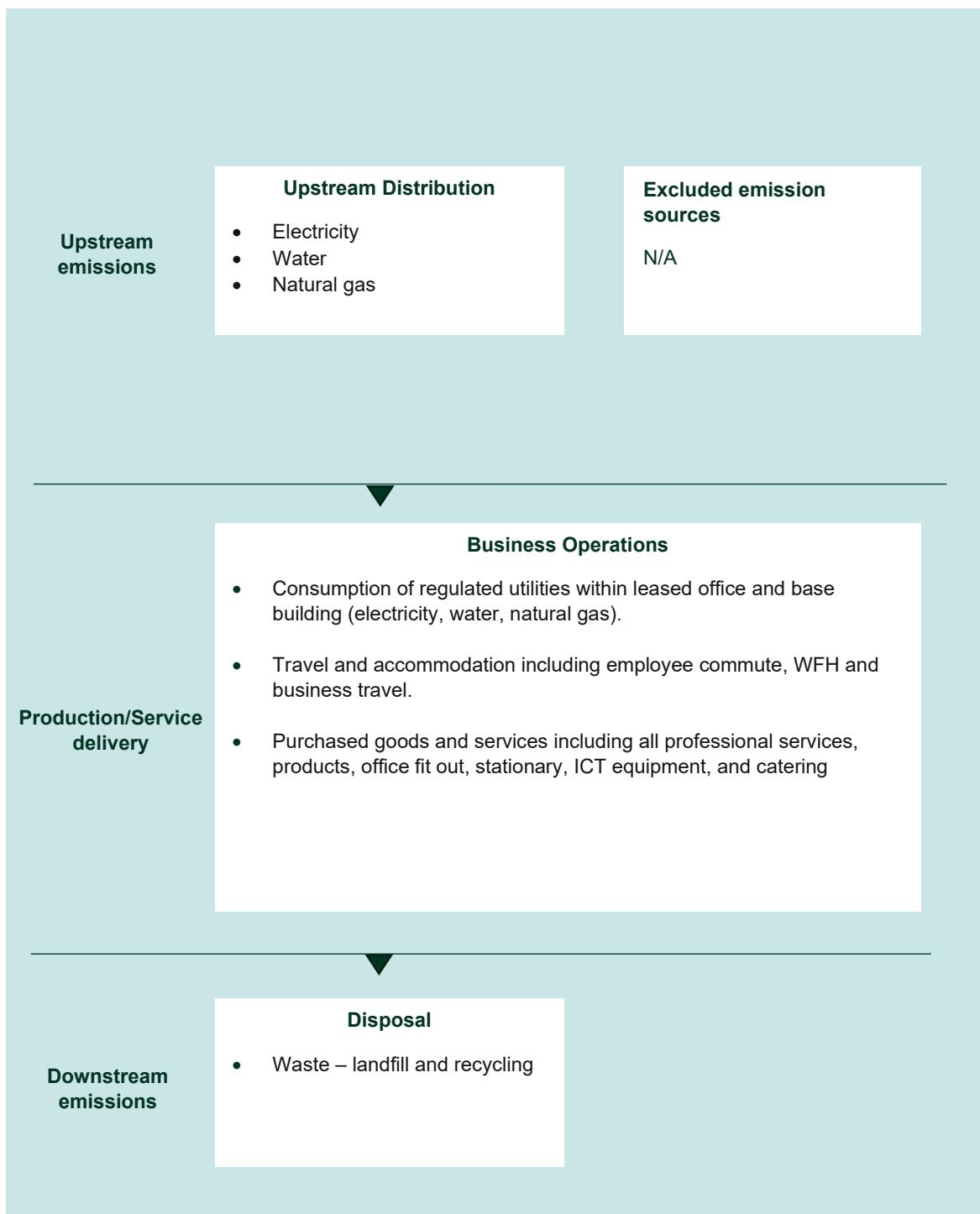
Outside the emissions boundary

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 | Outside emission boundary |
|--|--|
| <p><u>Quantified</u></p> <p>Accommodation and facilities</p> <p>Cleaning and Chemicals</p> <p>Climate Active carbon neutral products and services</p> <p>Electricity</p> <p>Food</p> <p>Horticulture and Agriculture</p> <p>ICT services and equipment</p> <p>Office equipment & supplies</p> <p>Postage, courier and freight</p> <p>Products</p> <p>Professional Services</p> <p>Refrigerants</p> <p>Stationary energy and fuels</p> <p>Transport (Air)</p> <p>Transport (Land and Sea)</p> <p>Waste</p> <p>Water</p> <p>Working from home</p> | <p><u>Non-quantified</u></p> <p>Uncategorised spend</p> <p><u>Optionally included</u></p> <p>N/A</p> |
| | <p><u>Non-attributable</u></p> <p>N/A</p> |

Service process diagram

Cradle-to-grave boundary



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Lander & Rogers emissions reduction strategy is guided by the principles outlined in its Environmental Policy available [here](#), informed by monitoring its business operations for environmental impact, and focused by the quantification of carbon emissions provided within its carbon inventory.

A comprehensive assessment of the firm's environmental performance was provided on a quarterly basis to inform key stakeholders and enable a considered discussion on setting ambitious emissions reduction targets. Lander & Rogers commits to reduce Scopes 1,2 & 3 emissions 90% by 2030 from a 2021 base year. This target aligns with the commitments communicated in the FY2023–24 reporting period.

We acknowledge the deteriorating climate change outlook from the United Nations IPCC reports and have brought forward our net zero GHG emissions target from 2040 to 2030 for all scopes, and across our entire value chain. Our board-approved comprehensive emissions reduction target seeks to reduce both direct and indirect greenhouse gas emissions in our business operations and supply chains and is published [here](#).

We will achieve this emissions reduction outcome by engaging with our supply chain, reducing emissions progressively over time, and sharing our progress with others to help generate a larger impact within our communities and among our networks of influence. Specific actions and timelines include:

- Scope 1 emissions will be reduced by:
 - replacing domestic cooling appliances as they reach the end of their useful life with models that utilise low global warming potential refrigerants.
- Scope 2 emissions will be reduced by:
 - use of energy audit techniques to identify opportunities for operational efficiencies accompanying the continued procurement of office electricity certified as GreenPower. We will continue to invest in premium office tenancies with environmental priorities such as energy efficiency as evidenced by above average base building Green Star ratings.
- Scope 3 emissions will be reduced by:
 - offering innovative programs that incentive the use of electric vehicles and bicycles; encouraging the procurement of GreenPower at home; significantly reducing office waste to landfill from 2023 measured volumes in the next two years through segregated waste streams and performance reporting; and by 2026, aligning the majority of our supply chain (by annual expenditure) with vendors who have committed to emission reduction targets.

Emissions reduction actions

Significant actions taken in the reporting period include:

- delivering comprehensive quarterly reporting to the internal environmental advisory group on emissions and environmental impact;
- working with sustainability consultants to develop an employee GHG survey to improve calculations for employee-related emissions and commute to work emissions and inform how we target future education campaigns and employee support programs;
- developing an innovative engagement platform with an enviro-tech company to collect feedback on our people's preferred carbon offset projects;
- being an active participant in the United Nations Global Compact Network Australia SDG ambition programme - our chosen benchmark activity was Zero Waste to Landfill;
- working with office building managers to increase waste streaming facilities and improve the quality of waste reporting.
- working with office building managers to increase waste streaming facilities and improve the quality of waste reporting.

5. EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year | |
|---------------------|---------|---------------------------|--|
| | | Total tCO ₂ -e | Emissions intensity of the functional unit |
| Base Year / Year 1: | 2020-21 | 5,187.30 | 9.40 |
| Year 2: | 2021-22 | 3,357.15 | 5.46 |
| Year 3: | 2022-23 | 3,320.16 | 5.40 |
| Year 4: | 2023-24 | 3,579.19 | 5.60 |

Significant changes in emissions

| Emission source name | Previous year emissions (t CO ₂ -e) | Current year emissions (t CO ₂ -e) | Detailed reason for change |
|-------------------------------------|--|---|---|
| Digital storage and internet access | 65.93 | 424.41 | The emissions reporting framework was improved to allow for more detailed and accurate categorisation of emissions sources. |

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

| Certified brand name | Product/Service/Building/Precinct used |
|--------------------------------|--|
| Mirvac | 477 Collins St Melbourne |
| Dexus Funds Management Limited | 1 Eagle St Brisbane, Base building |

Emissions summary

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

| Emission category | Scope 1 emissions (tCO2-e) | Scope 2 emissions (tCO2-e) | Scope 3 emissions (tCO2-e) | Total emissions (t CO2-e) |
|---|----------------------------|----------------------------|----------------------------|---------------------------|
| Accommodation and facilities | 0.00 | 0.00 | 36.54 | 36.54 |
| Cleaning and chemicals | 0.00 | 0.00 | 70.61 | 70.61 |
| 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 | 303.84 | 303.84 |
| Horticulture and agriculture | 0.00 | 0.00 | 10.34 | 10.34 |
| ICT services and equipment | 0.00 | 0.00 | 639.22 | 639.22 |
| Office equipment and supplies | 0.00 | 0.00 | 57.64 | 57.64 |
| Postage, courier and freight | 0.00 | 0.00 | 43.92 | 43.92 |
| Products | 0.00 | 0.00 | 2.33 | 2.33 |
| Professional services | 0.00 | 0.00 | 1328.07 | 1328.07 |
| Refrigerants | 0.18 | 0.00 | 0.00 | 0.18 |
| Stationary Energy | 0.00 | 0.00 | 0.00 | 0.00 |
| Transport (air) | 0.00 | 0.00 | 619.54 | 619.54 |
| Transport (land and sea) | 0.00 | 0.00 | 326.21 | 326.21 |
| Waste | 0.00 | 0.00 | 15.71 | 15.71 |
| Water | 0.00 | 0.00 | 7.97 | 7.97 |
| Working from home | 0.00 | 0.00 | 117.08 | 117.08 |
| Grand Total | 0.18 | 0.00 | 3579.01 | 3579.19 |

| Service offset liability | |
|--|----------------------------------|
| Emissions intensity per functional unit | 5.60 tCO ₂ -e per FTE |
| Emissions intensity per functional unit including uplift factors | N/A |
| Number of functional units covered by the certification | 639 |
| Total emissions (tCO₂-e) to be offset | 3,580 |

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Offsets have been retired in the [organisation certification](#) as there is 100% overlap between the two certifications.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Additional offsets retired for purposes other than Climate Active Carbon Neutral Certification

The additional offsets referenced for this certification are the same as those used in our organisation certification as there is 100% overlap between the two certifications.

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 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 | 580,312 | 0 | 62% |
| Climate Active precinct/building (voluntary renewables) | 288,880 | 0 | 31% |
| Precinct/Building (LRET) | 66,533 | 0 | 7% |
| 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) | 108,634 | 0 | 12% |
| Residual Electricity | -108,634 | -98,857 | 0% |
| Total renewable electricity (grid + non grid) | 1,044,359 | 0 | 112% |
| Total grid electricity | 935,725 | 0 | 112% |
| Total electricity (grid + non grid) | 935,725 | 0 | 112% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | -108,634 | -98,857 | |
| Scope 2 | -96,697 | -87,994 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | -11,938 | -10,863 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 0 | |

| | |
|--|----------------|
| Total renewables (grid and non-grid) | 111.61% |
| Mandatory | 18.72% |
| Voluntary | 92.89% |
| Behind the meter | 0.00% |
| Residual scope 2 emissions (t CO₂-e) | -87.99 |
| Residual scope 3 emissions (t CO₂-e) | -10.86 |
| 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 (kg CO ₂ -e) | Scope 3 Emissions (kg CO ₂ -e) | (kWh) | Scope 3 Emissions (kg CO ₂ -e) |
| ACT | 0 | 0 | 0 | 0 | 0 | 0 |
| NSW | 218,407 | 218,407 | 148,517 | 10,920 | 0 | 0 |
| SA | 0 | 0 | 0 | 0 | 0 | 0 |
| VIC | 546,389 | 546,389 | 431,647 | 38,247 | 0 | 0 |
| QLD | 170,929 | 170,929 | 124,778 | 25,639 | 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) | 935,725 | 935,725 | 704,942 | 74,807 | 0 | 0 |
| 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) | 935,725 | | | | | |

| | |
|---|---------------|
| Residual scope 2 emissions (t CO ₂ -e) | 704.94 |
| Residual scope 3 emissions (t CO ₂ -e) | 74.81 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 431.37 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e) | 40.32 |
| Total emissions liability | 471.69 |

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) |
|--|--|-----------------------------------|
| 1 Eagle Street, BRISBANE CITY, QLD 4000 | 120,075 | 0 |
| 477 Collins St, Melbourne, VIC 3000 | 235,338 | |
| 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. | | |

Climate Active carbon neutral electricity products

| Climate Active carbon neutral product used | Electricity claimed from Climate Active electricity products (kWh) | Emissions (kg CO ₂ -e) |
|--|--|-----------------------------------|
| N/A | 0 | 0 |

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.

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 |
|--|----------------------|
| Uncategorised spend | Immaterial |

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 |
|---------------------|----------------|-------------------|------------|
| Uncategorised spend | Yes | Yes | Yes |

Data management plan for non-quantified sources

Uncategorised spend include miscellaneous line items that were unable to be categorised for emissions calculations. Lander & Rogers has begun implementation of a plan to collect financial data at a more granular level going forward. This will enable uncategorised spend to be included in future inventories and improve the accuracy of current categorisations.

APPENDIX D: OUTSIDE EMISSIONS 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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