



PUBLIC DISCLOSURE STATEMENT

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

**ORGANISATION 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. 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 certification

This carbon neutral certification is for the business operations of Lander & Rogers including its business support services. There is 100% overlap in emissions between the organisation and service certifications for Lander & Rogers.

Organisation description

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 organisational boundary is determined using the operational control approach.

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 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 details are available at Appendix D.

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

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.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/ Year1:	2020-2021	5,187.30	N/A
Year 2:	2021-2022	3,357.15	N/A
Year 3:	2022-2023	3,320.16	N/A
Year 4:	2023-2024	3,579.19	N/A

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	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of 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

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	
Total of all uplift factors	
Total emissions footprint to offset (total emissions from summary table + total of all uplift factors)	3580

6. CARBON OFFSETS

Offsets retirement approach

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	1125	31%
Verified Emissions Reductions (VERs)	2,475	69%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Biodiverse Carbon Conservation	KACCU	ANREU	03/12/2024	8,336,095,060 - 8,336,095,959	2021-22	900	0	0	900	25.14%
The Karlantijpa North Savanna Burning Project	KACCU	ANREU	28/11/2024	8,333,309,644 - 8,333,309,696	2021-22	53	0	0	53	1.48%
Wulburjubur Cultural Fire Project	KACCU	ANREU	28/11/2024	9,018,915,699 - 9,018,915,870	2024-25	172	0	0	172	4.80%
300 MW Solar PV Plant at Bhadla Rajasthan	VER	GSR	04/12/2024	GS1-1-IN-GS7726-2-2022-25483-278964-281438	2022	2475	0	20	2455	68.58%

Co-benefits

Wulburjubur Cultural Fire Project - Queensland, Australia

The Western Yalanji Aboriginal Corporation RNTBC (WYAC) involves strategic and planned burning of savanna areas in the low rainfall zone during the early dry season to reduce the risk of late dry season wild fires. Wulburjubur is an area of high biodiversity and cultural value where several threatened and endangered fauna and flora can be found. Fire management will reduce wildfire incidence, and intensity which will protect the habitats of the Large-eared Horseshoe Bat and Squatter Pigeon.

Karlantija North Kurrawarra Nyura Mala Aboriginal Corporation

This project plays a crucial role in environmental sustainability, cultural preservation, and community development. Located in the Northern Territory, Australia, this initiative is deeply rooted in Indigenous land management practices, blending traditional knowledge with modern sustainability efforts.

Bhadla Solar PV Farm

The main purpose of this project is to generate a clean form of electricity through renewable solar energy sources. The project involves installation of a 300 MW solar power project Bhadla, Rajasthan, India. The project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 492,382 tCO₂e per year, thereon displacing 525,600 MWh/year of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel-based power plant.

Biodiverse Carbon Conservation

Located in southwestern Australia, this reforestation initiative focuses on planting 3.8 million native trees across 2,500 hectares of former farmland. The land, previously used for agriculture, has been acquired and restored by Greening Australia and Bush Heritage Australia, two organisations committed to environmental conservation and ecosystem restoration. The project's primary goal is to sequester carbon from the atmosphere, combat climate change, and reduce the area's vulnerability to drought. Additionally, it seeks to rejuvenate local biodiversity by creating habitats for native wildlife, including emus, echidnas, and wallabies. Beyond its environmental contributions, the reforestation effort establishes a critical wildlife corridor linking two national parks, facilitating the movement and genetic diversity of native species

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Restoring native forests and revegetating ecosystems

Lander & Rogers support of Greenfleet projects is one way we take action to generate a positive impact for the environment. Restoring native biodiverse forests will capture carbon emissions, protect our climate, enhance soil and water quality, and restore habitat for native wildlife. Greenfleet offsets are over and above the volume we need to fully offset Lander & Roger emissions in a particular year.

Strzelecki Nature Link, VIC *Boon Wurrung Country*

In the rolling hills of South Gippsland, this project will establish a 3.5-kilometer stretch of continuous koala habitat. Spanning four Greenfleet-owned properties, the Strzelecki Nature Link will ensure the safe passage for wildlife and support the region's environmental resilience in addition to contributing to carbon removal.

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

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO ₂ e)	Purpose of retirement
Greenfleet native forest restoration; Glendalough, Victoria	Native reforestation offsets	N/A	15/11/23	N/A	N/A	800	To generate a 'climate positive' contribution associated with our business operations.



15/11/2024

This certificate acknowledges that
Lander & Rogers

has offset 800.0 tonnes of carbon through native
reforestation with Greenfleet.

Greenfleet is a leading not-for-profit environmental organisation that has delivered climate action for over 25 years. We are focused on protecting our climate by restoring native forests that remove carbon, conserve biodiversity and build critical habitat for native wildlife.

Since 1997, Greenfleet has planted over 11.2 million native trees to create more than 550 legally protected forests. Thanks to you, Greenfleet will continue protecting our climate, addressing critical deforestation and growing native forests that are legally protected for up to 100 years.

Lander & Rogers is taking climate action and supporting the restoration of legally protected, native Australian forests.

Together, we are growing our forests and growing climate hope.

Warm regards,

A handwritten signature in black ink that reads "Wayne".

Wayne Wescott | Greenfleet CEO

**GROWING
HOPE**


Australian National Registry of Emissions Units

[Change Password](#) [Contact Us](#) [Log Out](#) [Help](#)

Logged in as: Rowan Foley / Industry User

[ANREU Home](#)
[Account Holders](#)
[Accounts](#)
[Unit Position Summary](#)
[Projects](#)
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Transaction Details

Transaction details appear below.

Info **Transaction Successfully Approved**

Transaction ID	AU37670
Current Status	Completed (4)
Status Date	28/11/2024 13:11:40 (AEDT) 28/11/2024 02:11:40 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Foley, Rowan Paul Bulmer
Transaction Approver	Foley, Rowan Paul Bulmer
Comment	Voluntary retirement on behalf of Landers & Rogers to support its claim under the Climate Active carbon neutral standard

Transferring Account		Acquiring Account	
Account Number	AU-2798	Account Number	AU-1068
Account Name	Aboriginal Carbon Fund Limited	Account Name	Australia Voluntary Cancellation Account
Account Holder	Aboriginal Carbon Fund Limited	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			ERF104800					2021-22		8,333,309,644 - 8,333,309,696	53
AU	KACCU	Voluntary ACCU Cancellation			ERF105483					2024-25		9,018,915,899 - 9,018,915,870	172

OFFICIAL



3 December 2024

VC202425-00637

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).

The details of the cancellation are as follows:

Date of transaction	3 December 2024		
Transaction ID	AU37678		
Type of units	KACCU		
Total Number of units	900		
Block 1	Serial number range	8,336,095,060 - 8,336,095,959	
	ERF Project	Biodiverse Carbon Conservation - EOP101147	
	Vintage	2021-22	
Transaction comment		Voluntary retirement on behalf of Landers & Rogers to support its claim under the Climate Active Carbon Neutral Standard for FY24 and beyond	

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, [Voluntary cancellations register | Clean Energy Regulator \(cer.gov.au\)](#).

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division

Retirement

STATUS

↓↓ Retired

NUMBER OF CREDITS

2475

RETIREMENT DETAILS

RETIREMENT DATE

Dec 04, 2024

RETIREMENT NOTE

Voluntary retirement on behalf of Lander & Rogers to support its claim under the Climate Active Carbon Neutral Standard for FY24 and beyond.

USING ENTITY

Lander & Rogers

USE CASE

Voluntary

QUANTITY	GS ID	PROJECT DETAILS	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	USE CASE AUTHORISATION	CORRESPONDING ADJUSTMENT	SERIAL NUMBER
2475	GS7726	300 MW Solar PV Plant at Bhadla, Rajasthan by GS Delta Orphen Account	India	 Solar Thermal Electricity	ACM0002 Grid-connected electricity generation from renewable sources	 VER	Not Applicable	Not Applicable	GS1-IN-GS7726-2-2022-25483-278964-281438

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	
<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 ₂ -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 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>		

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

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

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 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
N/A						

