



# **PUBLIC DISCLOSURE STATEMENT**

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

**SERVICE CERTIFICATION  
FY2024-25**

Australian Government

# Climate Active Public Disclosure Statement



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 2024 – 30 June 2025<br>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>Name of signatory JOANNA RENKIN<br/>Position of signatory PARTNER<br/>Date 19/08/2026</p> |



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

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Version 10.

# 1.CERTIFICATION SUMMARY

|                        |                                                                          |
|------------------------|--------------------------------------------------------------------------|
| TOTAL EMISSIONS OFFSET | 3,629 tCO <sub>2</sub> -e (100% overlap with organisation certification) |
| CARBON OFFSETS USED    | 19.37% ACCUs, 80.63% VCU                                                 |
| RENEWABLE ELECTRICITY  | 100%                                                                     |
| CARBON ACCOUNT         | Prepared by: Rewild Agency                                               |
| TECHNICAL ASSESSMENT   | Next technical assessment due: FY 2027                                   |

## Contents

|                                                     |    |
|-----------------------------------------------------|----|
| 1. Certification summary .....                      | 3  |
| 2. Certification information .....                  | 4  |
| 3. Emissions boundary .....                         | 5  |
| 4. Emissions reductions .....                       | 8  |
| 5. Emissions summary .....                          | 10 |
| 6. Carbon offsets .....                             | 12 |
| 7. Renewable Energy Certificate (REC) summary ..... | 13 |
| Appendix A: Additional information .....            | 14 |
| Appendix B: Electricity summary .....               | 15 |
| Appendix C: Inside emissions boundary .....         | 19 |
| Appendix D: Outside emission boundary .....         | 21 |

## 2.CERTIFICATION INFORMATION

### Description of service certification

This service certification is for the legal services provided by Lander & Rogers, including all professional and support services.

- Functional unit: average monthly headcount (FTE) with emissions expressed in terms of tCO<sub>2</sub>e per person
- Offered as: full coverage service
- Life cycle: all professional and support services and is provided based on a cradle to grave life cycle assessment

The responsible entity for this service certification is A Abrahams & Others, ABN 58 207 240 529

This Public Disclosure Statement includes information for FY2024-25 reporting period, there is 100% overlap in emissions between the organisation and service certifications for Lander & Rogers.

### Description of business

This carbon neutral certification covers the business operations of Lander & Rogers, including its business support services that enable the delivery of professional legal services.

## 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.

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**).

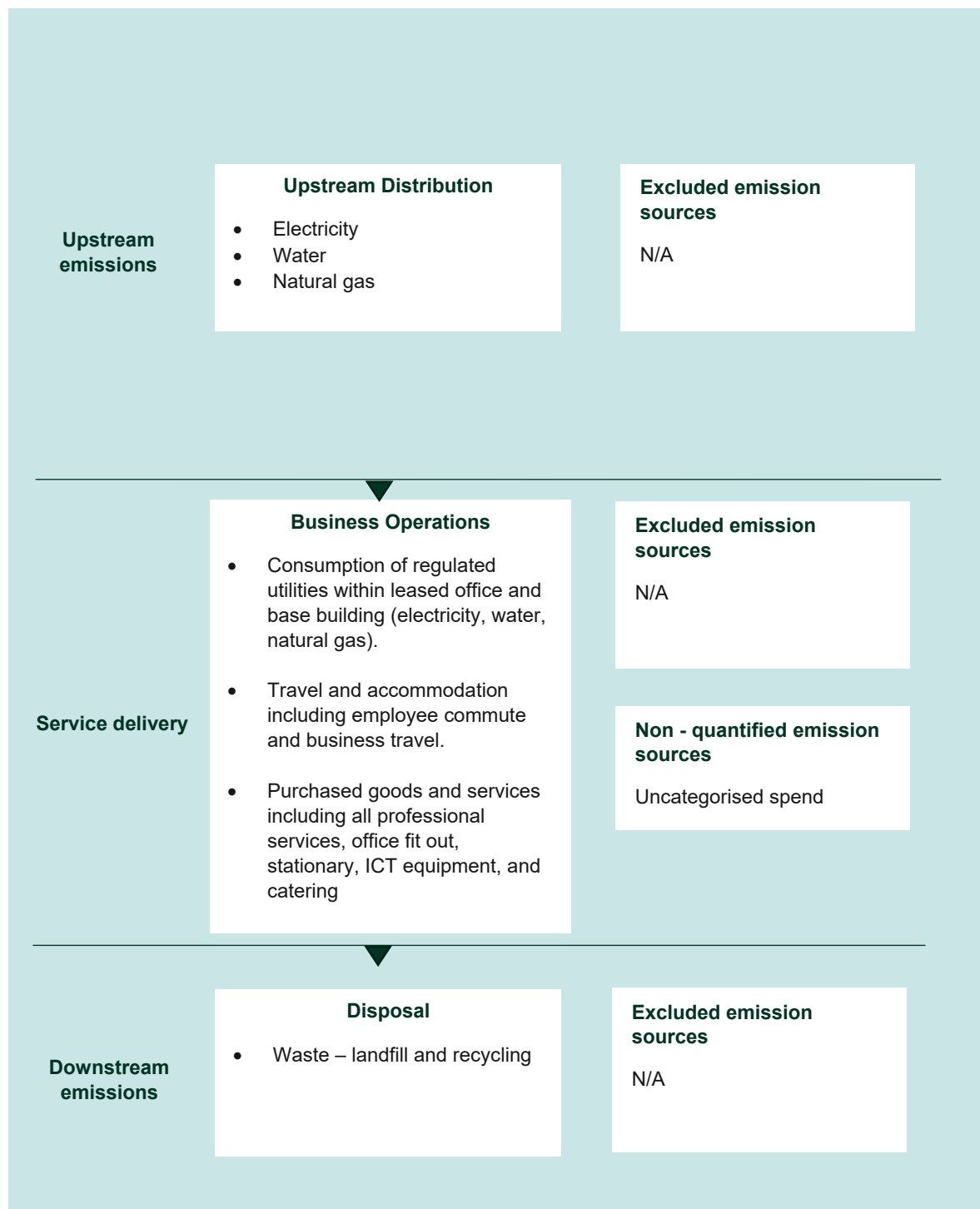
### Outside the emissions boundary

**Non-attributable** emissions have been assessed as not attributable to a product or service. 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 |
|-----------------------------------------------------|-----------------------|---------------------------|
| <u>Quantified</u>                                   | <u>Non-quantified</u> | <u>Non-attributable</u>   |
| Accommodation and facilities                        | Uncategorised spend   | N/A                       |
| 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                               |                       |                           |
| Refrigerants                                        |                       |                           |
| Stationary energy and fuels                         |                       |                           |
| Transport (Air)                                     |                       |                           |
| Transport (Land and Sea)                            |                       |                           |
| Waste                                               |                       |                           |
| Water                                               |                       |                           |
| Working from home                                   |                       |                           |
|                                                     | <u>Excluded</u>       |                           |
|                                                     | N/A                   |                           |

# 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 have committed to setting targets under the Science Based Target Initiative (SBTi) standard for both 'near-term' and 'net-zero' targets, demonstrating action towards reducing Scope 1, Scope 2 and Scope 3 emissions. The targets will be announced upon successful validation by the SBTi, and integrated into public reporting commitments and reduction strategies.

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. 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.
  - Commitment to ongoing procurement of 100% Greenpower for all directly contracted electricity across our offices. Where electricity is supplied via landlord arrangements, we will actively engage with building managers to ensure that 100% of the electricity is sourced from GreenPower-accredited suppliers or equivalent renewable sources. When Large-scale Generation Certificates (LGCs) are required, Lander & Rogers will ensure that all certificates meet the Scope 2 quality criteria under the GHG Protocol (market-based method) and are retired in the reporting year
- 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 three 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.
  - developing a sustainable procurement framework and high-emissions and high-spend category guidelines to facilitate supplier engagement, data collection, and reporting. Internal procurement and supplier selection criteria will be updated to prioritise low-carbon alternatives and incorporate emissions intensity as a key decision-making factor; and
  - revising and updating internal business travel and waste management decarbonisation goals, targets and metrics to continue to enhance our data capture and Board/Executive progress reporting.

## Emissions reduction actions

Significant actions taken in the reporting period include:

- semi-automating our emissions inventory into a PowerBI dashboard, updated monthly with supplier invoicing and included in quarterly progress reporting to track emissions against the annual cap established in our decarbonisation strategy and Net Zero target;
- delivering comprehensive quarterly reporting to the internal environmental advisory group on emissions and environmental impact;
- commenced the firms inaugural double materiality to identify and prioritise the sustainability topics most relevant to our firm and capture the perspectives of our internal and external stakeholders. The outcome of the assessment will underpin the goals, targets and metrics that strengthen our internal practices, data capture and decarbonisation strategy; and
- 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 <sub>2</sub> -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                                       |
| Year 5:                   | 2024-25 | 3,628.54                  | 4.89                                       |

### Significant changes in emissions

| Significant changes in emissions       |                                                |                                               |                                                                |
|----------------------------------------|------------------------------------------------|-----------------------------------------------|----------------------------------------------------------------|
| Emission source                        | Previous year emissions (t CO <sub>2</sub> -e) | Current year emissions (t CO <sub>2</sub> -e) | Reason for change                                              |
| Long business class flights (>3,700km) | 322.35                                         | 566.49                                        | Increase distance travelled (pax.km) on business class flights |

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

| Certified brand name           | Product/Service/Building/Precinct used |
|--------------------------------|----------------------------------------|
| 1 Eagle St, Brisbane, QLD      | Building                               |
| 477 Collins St, Melbourne, VIC | Building                               |

## Emissions summary

|                                                     | Sum of Scope 1<br>emissions<br>(tCO <sub>2</sub> -e) | Sum of Scope 2<br>emissions<br>(tCO <sub>2</sub> -e) | Sum of Scope 3<br>emissions<br>(tCO <sub>2</sub> -e) | Sum of Total<br>emissions (t<br>CO <sub>2</sub> -e) |
|-----------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------|
| Accommodation and facilities                        | 0.00                                                 | 0.00                                                 | 64.57                                                | 64.57                                               |
| Cleaning and chemicals                              | 0.00                                                 | 0.00                                                 | 19.22                                                | 19.22                                               |
| Climate Active carbon neutral products and services | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Construction materials and services                 | 0.00                                                 | 0.00                                                 | 294.52                                               | 294.52                                              |
| Electricity                                         | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Food                                                | 0.00                                                 | 0.00                                                 | 251.44                                               | 251.44                                              |
| Horticulture and agriculture                        | 0.00                                                 | 0.00                                                 | 12.64                                                | 12.64                                               |
| ICT services and equipment                          | 0.00                                                 | 0.00                                                 | 472.93                                               | 472.93                                              |
| Machinery and vehicles                              | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Office equipment and supplies                       | 0.00                                                 | 0.00                                                 | 44.39                                                | 44.39                                               |
| Postage, courier and freight                        | 0.00                                                 | 0.00                                                 | 39.43                                                | 39.43                                               |
| Products                                            | 0.00                                                 | 0.00                                                 | 9.39                                                 | 9.39                                                |
| Professional services                               | 0.00                                                 | 0.00                                                 | 820.48                                               | 820.48                                              |
| Refrigerants                                        | 0.18                                                 | 0.00                                                 | 0.00                                                 | 0.18                                                |
| Roads and landscape                                 | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Stationary energy (gaseous fuels)                   | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Stationary energy (liquid fuels)                    | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Stationary energy (solid fuels)                     | 0.00                                                 | 0.00                                                 | 0.00                                                 | 0.00                                                |
| Transport (air)                                     | 0.00                                                 | 0.00                                                 | 954.23                                               | 954.23                                              |
| Transport (land and sea)                            | 0.00                                                 | 0.00                                                 | 382.60                                               | 382.60                                              |
| Waste                                               | 0.00                                                 | 0.00                                                 | 21.12                                                | 21.12                                               |
| Water                                               | 0.00                                                 | 0.00                                                 | 10.41                                                | 10.41                                               |
| Working from home                                   | 0.00                                                 | 0.00                                                 | 231.00                                               | 231.00                                              |
| <b>Grand Total</b>                                  | <b>0.18</b>                                          | <b>0.00</b>                                          | <b>3628.36</b>                                       | <b>3628.54</b>                                      |

| Service offset liability                                         |                                  |
|------------------------------------------------------------------|----------------------------------|
| Emissions intensity per functional unit                          | 4.89 tCO <sub>2</sub> -e per FTE |
| Emissions intensity per functional unit including uplift factors | N/A                              |
| Number of functional units covered by the certification          | 741                              |
| <b>Total emissions (tCO<sub>2</sub>-e) to be offset</b>          | <b>3,629</b>                     |

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

Offsets have been retired in the organisation certification as there is 100% overlap between the two certifications.

### Co-benefits

N/A

## 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 certification |                      |          |              |                                                              |         |                                         |                       |
|---------------------------------------------------------------------------------|----------------------|----------|--------------|--------------------------------------------------------------|---------|-----------------------------------------|-----------------------|
| Project description                                                             | Type of offset units | Registry | Date retired | Serial number (and hyperlink to registry transaction record) | Vintage | Eligible Quantity (tCO <sub>2</sub> -e) | Purpose of retirement |
| Budgerum Grassland Protection project                                           | Biodiversity         | N/A      | 23/12/2025   | C1662_03-1C-90311-90610                                      | N/A     | 300                                     | N/A                   |



## 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 renewable electricity generated                              | 0                   | 0                                 | 0%                            |
| <b>Total non-grid renewable electricity</b>                                                  | <b>0</b>            | <b>0</b>                          | <b>0%</b>                     |
| LGC purchased and retired (kWh) (including PPAs)                                             | 0                   | 0                                 | 0%                            |
| GreenPower                                                                                   | 478,481             | 0                                 | 57%                           |
| Climate Active certified - Precinct/Building (voluntary renewables)                          | 298,108             | 0                                 | 35%                           |
| Climate Active certified - Precinct/Building (LRET)                                          | 66,305              | 0                                 | 8%                            |
| Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)    | 0                   | 0                                 | 0%                            |
| Climate Active certified - Electricity products (voluntary renewables)                       | 0                   | 0                                 | 0%                            |
| Climate Active certified - Electricity products (LRET)                                       | 0                   | 0                                 | 0%                            |
| Climate Active certified - 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)                       | 87,060              | 0                                 | 10%                           |
| Residual electricity                                                                         | -87,060             | -80,095                           | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>                                         | <b>929,954</b>      | <b>0</b>                          | <b>110%</b>                   |
| <b>Total grid electricity</b>                                                                | <b>842,894</b>      | <b>0</b>                          | <b>110%</b>                   |
| <b>Total electricity (grid + non grid)</b>                                                   | <b>842,894</b>      | <b>0</b>                          | <b>110%</b>                   |
| Percentage of residual electricity consumption under operational control                     | 100%                |                                   |                               |
| <b>Residual electricity consumption under operational control</b>                            | <b>-87,060</b>      | <b>-80,095</b>                    |                               |
| Scope 2                                                                                      | -76,650             | -70,518                           |                               |
| Scope 3 (includes T&D emissions from consumption under operational control)                  | -10,409             | -9,577                            |                               |
| <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>110.33%</b> |
| <b>Mandatory</b>                                                                                                 | <b>18.20%</b>  |
| <b>Voluntary</b>                                                                                                 | <b>92.13%</b>  |
| <b>Behind the meter</b>                                                                                          | <b>0.00%</b>   |
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>-70.52</b>  |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>-9.58</b>   |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>0.00</b>    |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>0.00</b>    |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>                                                            | <b>0.00</b>    |

Figures may not sum to total 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 <sub>2</sub> -e) | Scope 3 Emissions (kg CO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kg CO <sub>2</sub> -e) |
| ACT                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| NSW                                                                  | 111,582                   | 111,582                   | 73,644                                    | 4,463                                     | 0                             | 0                                         |
| SA                                                                   | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| VIC                                                                  | 551,383                   | 551,383                   | 424,565                                   | 49,624                                    | 0                             | 0                                         |
| QLD                                                                  | 179,929                   | 179,929                   | 127,750                                   | 17,993                                    | 0                             | 0                                         |
| NT                                                                   | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| WA                                                                   | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| TAS                                                                  | 0                         | 0                         | 0                                         | 0                                         | 0                             | 0                                         |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>842,894</b>            | <b>842,894</b>            | <b>625,959</b>                            | <b>72,081</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>842,894</b>            |                           |                                           |                                           |                               |                                           |

|                                                                                                                  |               |
|------------------------------------------------------------------------------------------------------------------|---------------|
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>625.96</b> |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>                                                           | <b>72.08</b>  |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>353.11</b> |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>37.99</b>  |
| <b>Total emissions liability (t CO<sub>2</sub>-e)</b>                                                            | <b>391.10</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) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------|
| 1 Eagle Street, BRISBANE CITY, QLD 4000                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 129,075                                                                  | 0                                 |
| 477 Collins St, Melbourne, VIC 3000                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 235,338                                                                  | 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                                 |
| <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 attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

An uplift factor must be applied to account for emissions sources which are estimated to be material, but not practical to measure (such as no actual or projected data).

| 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.

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 (less than 1% of emissions)**.

If an emissions source is determined to be material (but does not have actual or projected data), it cannot be excluded and must be considered as a non-quantified emissions source.

Please provide justification regarding each excluded emissions source:

| Emissions Source | No actual data | No projected data | Immaterial | Justification |
|------------------|----------------|-------------------|------------|---------------|
| N/A              |                |                   |            | N/A           |

## APPENDIX D: OUTSIDE EMISSION 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                                   |      |           |      |              |             | Size:<br>Influence:<br>Risk:<br>Stakeholders:<br>Outsourcing: |

## APPENDIX E: OPT-IN PRODUCT ACTION PLAN

N/A



An Australian Government Initiative

