



PUBLIC DISCLOSURE STATEMENT

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

**ORGANISATION 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 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>  Name of signatory JOANNA RENKIN Position of signatory PARTNER Date 19/08/2026



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 ₂ -e
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

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2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Lander & Rogers, including the below entities listed below which operate collectively as Lander & Rogers. There is 100% overlap in emissions between the organisation and service certifications for Lander & Rogers.

This Public Disclosure Statement includes information for FY2024-25 reporting period.

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.landerson.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 detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Accommodation and facilities	Uncategorised spend	
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		

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 ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base Year / Year 1:	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
Year 5:	2024-2025	3,628.54	N/A

Significant changes in emissions

Significant changes in emissions			
Emission source	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -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

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

	Sum of Scope 1 emissions (tCO ₂ -e)	Sum of Scope 2 emissions (tCO ₂ -e)	Sum of Scope 3 emissions (tCO ₂ -e)	Sum of Total emissions (t CO ₂ -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
Grand Total	0.18	0.00	3628.36	3628.54

Uplift factors

N/A

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	703	19.37%
Verified Carbon Units (VCUs)	2926	80.63%

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
Bundled Solar Photovoltaic Project by ACME	VCU	Verra Registry	17/12/2025	11045-273829226-273829249-VCS-VCU-997-VER-IN-1-1753-01022020-31122020-0	2020	24	0	0	24	0.66%
Bundled Solar Photovoltaic Project by ACME	VCU	Verra Registry	17/12/2025	11045-273828388-273828599-VCS-VCU-997-VER-IN-1-1753-01022020-31122020-0	2020	212	0	0	212	5.84%

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
Bundled Solar Photovoltaic Project by ACME	VCU	Verra Registry	17/12/2025	11045-273832293-273832856-VCS-VCU-997-VER-IN-1-1753-01022020-31122020-0	2020	564	0	0	564	15.54%
Aboriginal Carbon Foundation Prince Regent NP-Savannah burning project	ACCU	ANREU	18/12/2025	9,012,432,715 - 9,012,432,967	2023-24	253	0	0	253	6.97%
Scully Carbon Project	ACCU	ANREU	23/12/2025	9,024,770,802 - 9,024,771,251	2024-25	450	0	0	450	12.40%
Ghani Solar Renewable Power Project by Greenko Group	VCU	Verra Registry	23/12/2025	15618-702598611-702600736-VCS-VCU-997-VER-IN-1-1792-01082021-31122021-0	2021	2126	0	0	2126	58.58%
Offset Totals:						3629	0	0	3629	100.00%

Stapled units summary

The below units have been 'stapled' to eligible Climate Active carbon offset units. Stapled units may represent a beneficial outcome, such as biodiversity protection or improved water quality. These purchases are additional to Climate Active program requirements.

Stapled units and their corresponding scheme or project have not been assessed by Climate Active against the offset integrity principles in the Climate Active Carbon Neutral Standards and are not included in the list of eligible Climate Active carbon offset units (Appendix A of the Standards). Businesses have undertaken their own due diligence when purchasing these stapled units.

Project name	Unit type e.g. biodiversity	Project location	Eligible offset project stapled to	Stapled quantity	Link to project or evidence
Mount View	Revegetation	South Gippsland (Victoria)	Bundled Solar Photovoltaic Project by ACME	800	Mountain View: Restoring local ecosystems

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 ₂ -e)	Purpose of retirement
Budgerum Grassland Protection project	Biodiversity	N/A	23/12/2025	C1662_03-1C-90311-90610	N/A	300	N/A





Transaction details

Completed

Transaction ID
82451000

Transaction type
Voluntary cancellation

Transferring account
AU-3571: CLIMA SOLUTIONS PTY LTD
CLIMA SOLUTIONS PTY LTD

Acquiring account
AU-1068: Australia Voluntary Cancellation Account
Commonwealth of Australia

Comments
Retired on behalf of Lander & Rogers for FY25 Climate Active Carbon Neutral certification.

Selected ACCUs

od	Vintage	Location	Serial range start	Serial range end	Category	Quantity
ation of Soil on_	2024-25	NSW	9,024,770,802	9,024,771,251	KACCU	450
						Total: 450
⏪ ⏩ 1 10 items per page						1 - 1 of 1 items

Transaction history

Action	Date and time	Authorised representative
Approved	23/12/2025 3:42:48 pm +11:00	Jules Dickinson
Initiated	23/12/2025 3:42:48 pm +11:00	Jules Dickinson

Account holdings

Transfer

Voluntary cancellation

Transaction log

Authorised representatives

Account details

Transaction details

Completed

Transaction approved, all authorised representatives have been notified.

Transaction ID
82122000

Transaction type
Voluntary cancellation

Transferring account
AU-2798: Aboriginal Carbon Fund Limited
Aboriginal Carbon Fund Limited

Acquiring account
AU-1068: Australia Voluntary Cancellation Account
Commonwealth of Australia

Comments
Retired on behalf of Lander & Rogers for FY25 Climate Active Carbon Neutral certification

Selected ACCUs

Method	Vintage	Location	Serial range start	Serial range end	Category	Quantity
Emissions Abatement through...	2023-24	WA	9,012,432,715	9,012,432,967	KACCU	253

Total: 253

10 items per page

1 - 1 of 1 items

Transaction history

Action	Date and time	Authorised representative
Approved	18/12/2025 10:43:57 AM +09:30	Rowan Foley
Initiated	18/12/2025 10:43:57 AM +09:30	Rowan Foley

Greenfleet

17/12/2025

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,



Wayne Wescott | Greenfleet CEO

GROWING HOPE

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 renewable electricity generated	0	0	0%
Total non-grid renewable electricity	0	0	0%
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%
Total renewable electricity (grid + non grid)	929,954	0	110%
Total grid electricity	842,894	0	110%
Total electricity (grid + non grid)	842,894	0	110%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-87,060	-80,095	
Scope 2	-76,650	-70,518	
Scope 3 (includes T&D emissions from consumption under operational control)	-10,409	-9,577	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	110.33%
Mandatory	18.20%
Voluntary	92.13%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	-70.52
Residual scope 3 emissions (t CO₂-e)	-9.58
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 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 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	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
Grid electricity (scope 2 and 3)	842,894	842,894	625,959	72,081	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)	842,894					

Residual scope 2 emissions (t CO ₂ -e)	625.96
Residual scope 3 emissions (t CO ₂ -e)	72.08
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	353.11
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	37.99
Total emissions liability (t CO₂-e)	391.10

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	0
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

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 organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance						Justification
	Size	Influence	Risk	Stakeholders	Outsourcing	
N/A						Size: Influence: Risk: Stakeholders: Outsourcing:





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