



PUBLIC DISCLOSURE STATEMENT

LANDER & ROGERS

SERVICE CERTIFICATION


FY2021-22

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 2021 – 30 June 2022 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>Joanna Renkin Partner, Pro Bono, Community & Environment 21 December 2022</p>



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

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Version March 2022.



1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,358 tCO ₂ -e
THE OFFSETS BOUGHT	79% VCUs, 21% ACCUs
RENEWABLE ELECTRICITY	100%
TECHNICAL ASSESSMENT	Next technical assessment due: FY2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

Australian business operations of Lander & Rogers including business support services.

Service description

The functional unit is the average monthly full time equivalent employees ('FTE') with emissions expressed in terms of tCO₂e per FTE. This is a full coverage service certification inclusive of all professional and support services and is provided based on a cradle to grave life cycle assessment.

“Participating in the Climate Active programme is an important action our organisation has taken to demonstrate its commitment to operating responsibly and sustainably.”

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' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

- Accommodation and facilities
- Base Building
- Cleaning and Chemicals
- Construction Materials and Services
- Food
- Horticulture and Agriculture
- ICT services and equipment
- Office equipment & supplies
- Postage, courier and freight
- Professional Services
- Refrigerants
- Transport (Air)
- Transport (Land and Sea)
- Waste
- Water
- Working from home

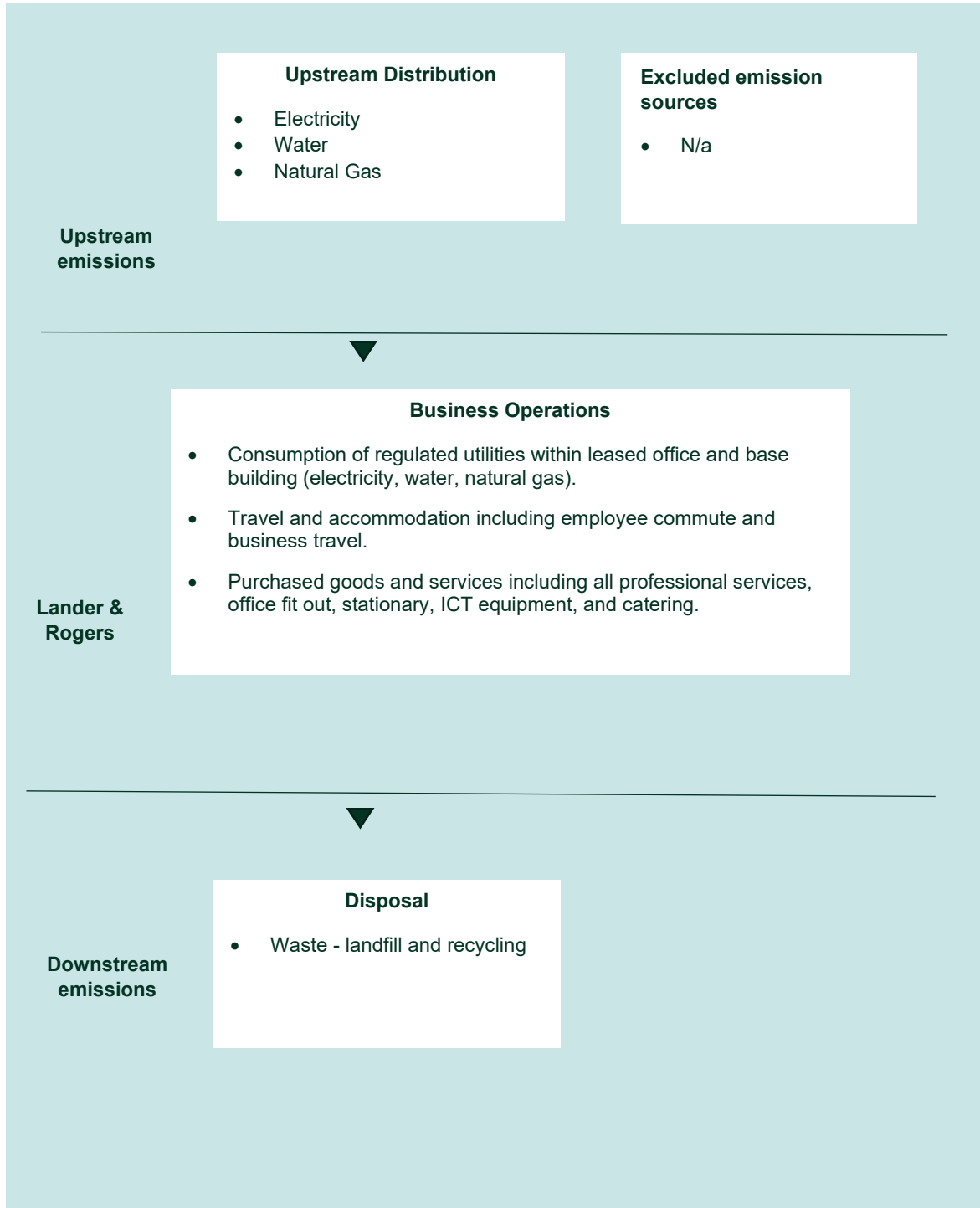
Non-quantified

Outside emission boundary

Non-attributable

Service process diagram

The following diagram is cradle to grave.



Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

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.

In FY2022 Lander & Rogers received certification for its inaugural AusLSA Environmental Management System (aEMS). This management system provides the procedural rigor to identify sources of environmental harm, monitor and measure environmental impacts, and assign responsibility for initiatives that will mitigate environmental harm including GHG emissions. A critical component of the aEMS is the development of a detailed Environmental Management Plan which includes initiatives for mitigating GHG emissions from a variety of operational sources including office electricity, stationary consumables, document storage, and physical waste.

Our reduction strategy looking forward is focused on addressing Scope 3 emissions which now account for over 99% of the entire Lander & Rogers carbon inventory. We acknowledge the importance of limiting global warming to 1.5° as explained by the United Nations IPCC reports and are working towards halving Lander & Rogers FY2021 baseline GHG emissions by 2030 and achieving net zero by 2040. We will achieve this 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.

Emissions reduction actions

Significant actions taken in the reporting period include:

- invested in 100% GreenPower electricity for all offices;
- implemented an Environmental Management System;
- redrafted and published an environmentally focused travel policy; and
- developed business performance dashboards to improve transparency and unlock new insights.

5. EMISSIONS SUMMARY

Emissions over time

Emissions relating to FY2022 have decreased by an impressive 35% when compared to the FY2021 reporting period. The reduction in annual emissions for Lander & Rogers is attributable in the main to the following:

1) Reduced expenditure on IT and office fit out

FY2021 emissions included the impact of our Melbourne office relocation to new premises at 477 Collins Street. Whilst measures were taken to reduce the environmental impact of that activity, there remained a large capital investment in that period which did not continue into FY2022. Year on year reduction in emissions from IT and office fit has been over 2,000 tCO₂e.

2) Investment in GreenPower for office electricity requirements

A strategic target endorsed by Lander's executive was to transition all offices to GreenPower by 2025. Encouragingly this investment was prioritised and procured for all offices for FY2022 resulting in an annual emissions reduction of over 365 tCO₂e.

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year / Yr1	2020–21	5,187.30	9.40
Year 2:	2021–22	3,357.15	5.46

Significant changes in emissions

The top 6 emission categories account for over 86% of the FY2022 carbon inventory in aggregate and over 5% individually. Apart from the explanations above which led to an overall reduction in emissions year on year, there were some instances where emissions increased by category. Examples of activities that led to increased emissions during the year include:

- 1) adoption of flexible working practices resulted in additional staff working at home (largely offset by reduced emissions from commuting to the office)
- 2) lifting of COVID travel restrictions resulted in additional air travel and associated activities of accommodation, food, and ride sharing.

This table details all emission source categories that had a significant year-on-year change of +/- 5%

Emission category name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Professional services	895.15	766.38	Organic growth
ICT services and equipment	719.19	1,721.26	Reduced capital expenditure in year
Food	457.84	208.05	Organic growth
Working from home	403.41	256.51	Flexible working arrangements
Air transport	231.55	33.8	Lifting of COVID travel restrictions
Base building emissions	190.62	243.76	Revised inputs to calculation

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	

Service emissions summary

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

Emission category	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	46.58
Base building emissions	190.62
Cleaning and Chemicals	41.16
Construction Materials and Services	23.53
Food	457.84
Horticulture and Agriculture	10.63
ICT services and equipment	719.19
Office equipment & supplies	91.33
Postage, courier and freight	100.25
Professional Services	895.15
Refrigerants	0.12
Transport (Air)	231.55
Transport (Land and Sea)	129.20
Waste	10.60
Water	5.98
Working from home	403.41
Grand Total	3,357.15

Emissions intensity per functional unit	5.46
Number of functional units to be offset	615
Total emissions to be offset	3,357

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	62
2. Total emissions footprint to offset for this report	3,358
3. Total eligible offsets required for this report	3,296
4. Total eligible offsets purchased and retired for this report	3,700
5. Total eligible offsets banked to use toward next year's report	404

Co-benefits

Karacabey Wind Power Project - Bursa, Turkey

Yalova Rüzgar Enerjisinden Elektrik Üretim Anonim Sirketi (Yalova) has developed a wind power plant to generate electricity close to Karacabey District in the province of Bursa in Turkey. The project has 54 MW installed power and will generate around 155 GWh of electricity annually. In addition to transitioning Turkey to greener energy, this project will contribute to economic growth in the region and will improve air quality which has been a significant public health problem by reducing sulfur oxide and nitrogen oxide emissions, which are attributable to electricity generation from coal power plants.

Vajrakarur Wind Power Project - Andhra Pradesh, India

Mytrah Vayu (Pennar) Private Limited (MVPPL) has set up 63 MW wind power project in the state of Andhra Pradesh in India. The project activity comprises of 30 number Wind Turbine Generators (WTG's) with a capacity of 2.1 MW each. The technology is indigenous and no technology transfer is taking place. The technology doesn't involve any fossil fuel usage and hence there are no emissions associated with the project. The S88 model WEGs are supplied by Suzlon Energy Limited (SEL), a subsidiary of the Suzlon group.

The Karlantijpa North Savanna Burning Project - Northern Territory, Australia

This project with Karlantijpa North Kurrawarra Nyura Mala Aboriginal Corporation 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.

South East Arnhem Land Fire Abatement Project (SEALFA) Project

This project involves strategic and planned burning of savanna areas in the high rainfall zone during the early dry season to reduce the risk of late dry season wild fires.

Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that affect the landscape, people, plants and animals. These projects are owned exclusively by Indigenous people with custodial responsibility for those parts of Arnhem Land under active bushfire management. Local rangers conduct controlled burns early in the dry season to reduce fuel on the ground and establish a mosaic of natural firebreaks, preventing bigger, hotter and uncontrolled wildfires later in the season. The projects provide employment and training opportunities for local rangers while supporting Indigenous people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Indigenous languages and the wellbeing of traditional custodians.

Quimby Forest Regeneration Project

This project establishes permanent native forests through assisted regeneration from in-situ seed sources.

Located in New South Wales and Queensland, these carbon farming projects work with landholders to regenerate and protect native vegetation. The projects help improve marginal land, reduce salinity and erosion and provide income to farmers. Widespread land clearing has significantly impacted local ecosystems. This degradation and loss of plant species threatens the food and habitat on which other native species rely. Clearing allows weeds and invasive animals to spread and affects greenhouse gas emissions. The project areas can harbour a number of indigenous plant species which provide important habitat and nutrients for native wildlife. By erecting fencing and actively managing invasive species, these projects avoid emissions caused by clearing and achieve key environmental and biodiversity benefits

Eligible offsets retirement summary

Please note: These are the same offsets as used in the Organisation PDS as there is 100% overlap between the two certifications.

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Karacabey Wind Power Project - Bursa, Turkey	VCU	Verra	12/4/2022	12585-419878442-419883691-VCS-VCU-262-VER-TR-1-1569-01102018-31122018-0	2018	0	5,250	5,188	0	62	1.8%
Vajrakarur Wind Power Project in Andhra Pradesh, India	VCU	Verra	18/10/22	12851-453717274-453720073-VCS-VCU-208-VER-IN-1-1214-01012021-31052021-0	2021	0	2,800	0	204	2,596	78.0%
The Karlantijpa North Savanna Burning Project	KACCU	ANREU	7/10/2022	8,333,297,964 - 8,333,298,163	2021 - 2022	0	200	0	0	200	5.8%
South East Arnhem Land Fire Abatement Project (SEALFA) Project	KACCU	ANREU	13/12/2022	8,329,068,783 - 8,329,069,132	2021	0	350	0	0	350	10.1%
Quimby Forest Regeneration Project	KACCU	ANREU	13/12/2022	8,323,958,638 - 8,323,958,987	2021	0	350	0	200	150	4.3%
Total offsets retired this report and used in this report										3358	
Total offsets retired this report and banked for future reports									404		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	700	20.8%
Verified Carbon Units (VCUs)	2,658	79.2%

Evidence of cancellation of KACCU offsets

The screenshot shows the ANREU transaction details for ID AU24204. The transaction is a cancellation of 200 KACCU units. The status is 'Completed (4)' and the status date is 07/10/2022. The transaction initiator and approver are both listed as 'Foley, Rowan Paul Bulmer'. The comment states: 'Retired on behalf of Lander & Rogers to support its claim against the Climate Active Carbon Neutral Standard for FY2022 and beyond'.

Transferring Account:
 Account Number: AU-2798
 Account Name: Aboriginal Carbon Fund Limited
 Account Holder: Aboriginal Carbon Fund Limited

Acquiring Account:
 Account Number: AU-1068
 Account Name: Australia Voluntary Cancellation Account
 Account Holder: Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	EBE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF104890					2021-22		8,333,297,964 - 8,333,298,163	200

Transaction Status History

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID AU25328
Current Status Completed (4)
Status Date 13/12/2022 15:45:24 (AEDT)
 13/12/2022 04:45:24 (GMT)
Transaction Type Cancellation (4)
Transaction Initiator Lewis, Alexander John
Transaction Approver Lewis, Alexander John
Comment Retired on behalf of Lander & Rogers under the Climate Active Carbon Neutral Standard for FY22 and onwards.

Transferring Account

Account Number AU-3255
Account Name Tasman Environmental Markets
 Australia Pty Ltd
Account Holder Tasman Environmental Markets
 Australia Pty Ltd

Acquiring Account

Account Number AU-1058
Account Name Australia Voluntary Cancellation
 Account
Account Holder Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101624					2020-21		8,329,068,783 - 8,329,069,132	350
AU	KACCU	Voluntary ACCU Cancellation			ERF121159					2020-21		8,323,958,638 - 8,323,958,987	350

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.

Glendalough, VIC *Boon Wurrung Country*

In the rolling hills of South Gippsland, this cleared 240-hectare property is being returned to native forest. As a working farm, this project demonstrates how climate action and sustainable agricultural practices can go hand-in-hand. The revegetation site is adjacent to remnant native forest and will provide an important vegetation link for Strzelecki Koalas and habitat for native birds such as the Yellow-faced Honeyeater and Grey Fantail.

Additional offsets cancelled 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 cancellation
Greenfleet native forest restoration; Glendalough, Victoria	Native reforestation offsets	N/A	6/10/2022	N/A	N/A	925	Generate a 'climate positive' contribution associated with our business operations.

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

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.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO 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 & Precinct LGCs)	0	0	0%
GreenPower	419,831	0	100%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	78,047	0	19%
Residual Electricity	-78,047	-77,654	-19%
Total grid electricity	419,831	-77,654	100%
Total Electricity Consumed (grid + non grid)	419,831	-77,654	119%
Electricity renewables	497,878	0	
Residual Electricity	-78,047	-77,654	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		0	
<i>A minus Residual Electricity Emissions in kgCO₂e rounds to zero because the negative emissions can only be used to reduce electricity consumption emissions. See electricity accounting rules for further information</i>			
Total renewables (grid and non-grid)	118.59%		
Mandatory	18.59%		
Voluntary	100.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	0		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
ACT	0	0	0
NSW	106,407	82,997	7,448
SA	0	0	0
Vic	292,537	266,209	29,254
Qld	20,887	16,710	2,506
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	419,831	365,916	39,209
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	419,831	365,916	39,209

Emission Footprint (TCO2e)	405
<i>Scope 2 Emissions (TCO2e)</i>	366
<i>Scope 3 Emissions (TCO2e)</i>	39

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
Enter product name/s here	0	0

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions 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.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
N/A				

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**.

	No actual data	No projected data	Immaterial
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 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.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing
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N/A



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