



PUBLIC DISCLOSURE STATEMENT

LANDER & ROGERS

SERVICE CERTIFICATION


FY 2022-2023

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 2022 – 30 June 2023 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 24 January 2024</p>



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

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Version March 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	3,321 tCO ₂ -e
THE OFFSETS USED	67% VCUs, 33% ACCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Lander & Rogers
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2024

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2. CARBON NEUTRAL INFORMATION

Description of certification

The Australian business operations of A Abrahams & Others t/a Lander & Rogers (ABN 98 041 017 946 including business support services.

Service description

The functional unit is the average monthly headcount with emissions expressed in terms of tCO₂e per person. 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.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

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

Outside the emissions boundary

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

Inside emissions boundary

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

N/A

Optionally included

N/A

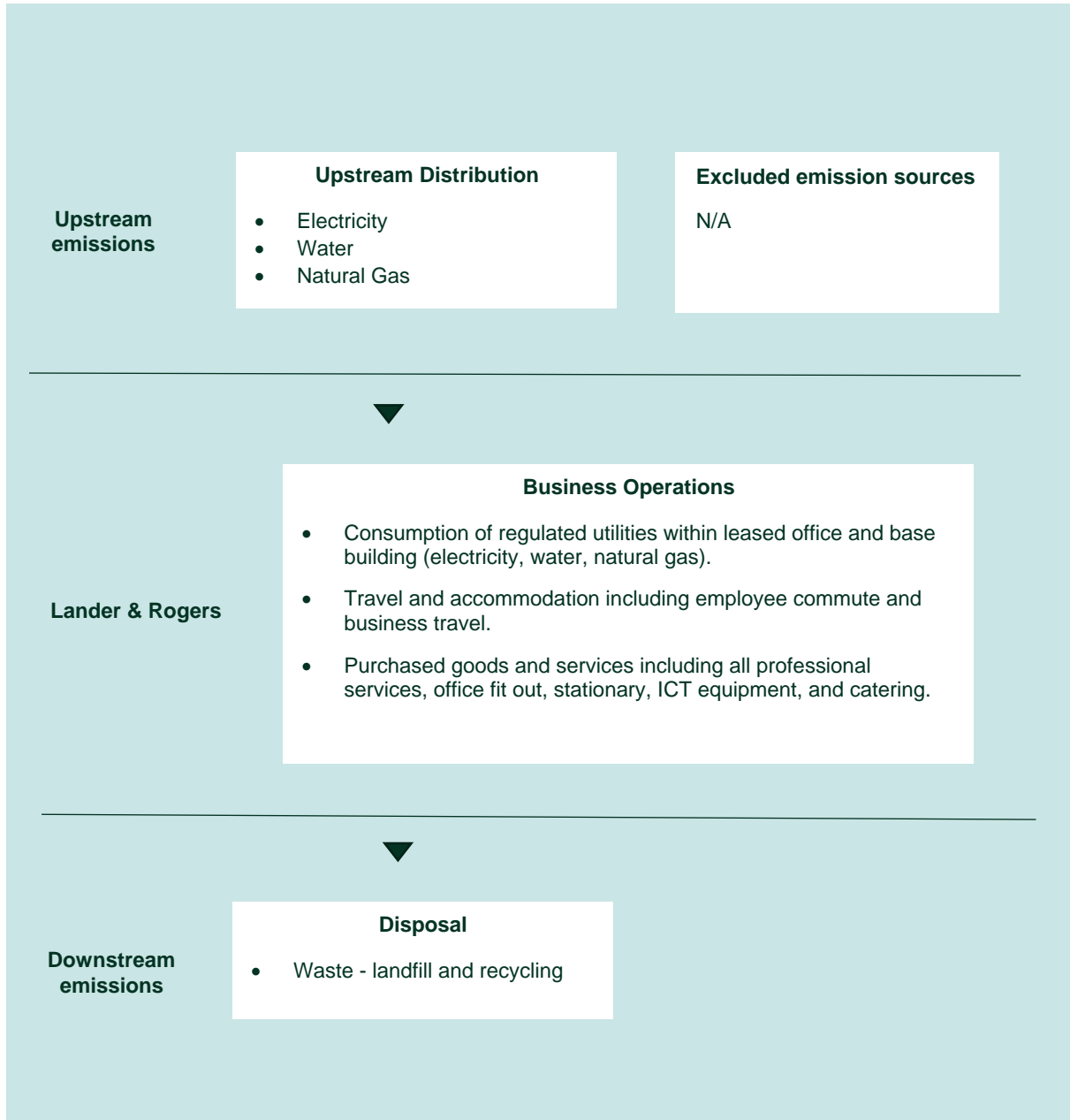
Outside emission boundary

Non-attributable

N/A

Service process diagram

The following diagram is cradle to grave.



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 FY2023 Lander & Rogers refined its operating model to enhance environmental governance and fully operationalised its AusLSA Environmental Management System (aEMS). This management system provides the procedural rigor to identify sources of environmental harm, monitors and measures environmental impacts, and assigns responsibility for initiatives that will mitigate environmental harm including GHG emissions. 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.

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

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

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

Emissions reduction actions

Significant actions taken in the reporting period include:

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

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	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
Year 3:	2022 -23	3,320.16	5.40

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Food and catering	458	356	Updated emissions factor
Computer and technical services	464	508	Increased expenditure supporting business growth

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
N/A	

Emissions summary

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

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	116.96	116.96
Base building emissions	0.00	40.66	0.00	40.67
Cleaning and chemicals	0.00	0.00	43.16	43.16
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	356.49	356.49
Horticulture and Agriculture	0.00	0.00	14.06	14.06
ICT services and equipment	0.00	0.00	719.51	719.51
Office equipment & supplies	0.00	0.00	124.83	124.83
Postage, courier and freight	0.00	0.00	58.72	58.72
Professional Services	0.00	0.00	915.13	915.13
Refrigerants	0.12	0.00	0.00	0.12
Stationary Energy (gaseous fuels)	0.07	0.00	0.00	0.07
Transport (Air)	0.00	0.00	578.17	578.17
Transport (Land and Sea)	0.00	0.00	188.26	188.26
Waste	0.00	0.00	13.75	13.75
Water	0.00	0.00	5.46	5.46
Working from home	0.00	0.00	144.81	144.81
Total emissions	0.19	40.66	3,279.31	3,320.16

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
N/A	
Total of all uplift factors	
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	

6. CARBON OFFSETS

Offsets retirement approach

The offsets referenced for this certification are the same as those used in our organisation certification as there is 100% overlap between the two certifications. Our latest organisation certification is available [here](#).

Eligible offsets retirement summary

The offsets referenced for this certification are the same as those used in our organisation certification as there is 100% overlap between the two certifications. Our latest organisation certification is available [here](#).

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

The additional offsets referenced for this certification are the same as those used in our organisation certification as there is 100% overlap between the two certifications. Our latest organisation certification is available [here](#).

APPENDIX B: ELECTRICITY SUMMARY

The electricity consumption for this certification are the same as those used in our organisation certification as there is 100% overlap between the two certifications. Our latest organisation certification is available [here](#).

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.

Relevant non-quantified emission sources	Justification reason
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			

Data management plan for non-quantified sources

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

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	Y / N	Y / N	Y / N	Y / N	Y / N	Size: Influence Risk Stakeholders: Outsourcing:



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