



SUMMARY OF TOITŪ CARBONREDUCE
CERTIFICATION¹

FOR LANE NEAVE LIMITED

lane neave.

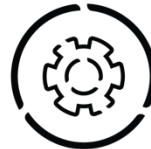
Summary for 01 January 2022 to 31 December 2022

TOITŪ CARBONREDUCE ORGANISATION CERTIFIED: LANE NEAVE

Toitū carbonreduce means committing to ongoing reductions while achieving annual measurement for at least the Toitū mandatory emissions.ⁱⁱ



Measured emissions to **ISO 14064-1:2018** and [Toitū requirements](#)



Managing and reducing against [Toitū requirements](#)

This report provides a summary of the annual greenhouse gas (GHG) emissions inventory and management report for Lane Neave as part of the annual work to achieve Toitū carbonreduce certification. Additional details of the annual achievements, commitments, and verification are available on request from Lane Neave.

The purpose of this report is to measure and manage our greenhouse gas (GHG) emissions. This contributes to our wider corporate social responsibility efforts and our sustainability initiatives.

ACHIEVEMENTS

These achievements have been verified in line with ISO 14064-3:2019 and Toitū carbonreduce Programme Technical Requirements for the 01 January 2022 to 31 December 2022 measurement period.

EMISSIONS MEASUREMENT

Lane Neave's greenhouse gas emissions for this year (01 January 2022 to 31 December 2022) were 366.11 tCO₂e. Lane Neave has measured the emissions resulting from its operational activities, purchased energy, and selected impacts from its value chain activities, including business travel, freight, and waste sent to landfill. The annual inventory is detailed in the following table. Emissions and reductions are reported using a location-based methodology.ⁱⁱⁱ

Category (ISO 14064-1:2018)	Scopes (GHG Protocol)	GHG emissions (tCO ₂ e)	
		Base Year 2021	Current Year 2022
Category 1: Direct emissions	Scope 1	2.65	2.15
Category 2: Indirect emissions from imported energy (location-based method*)	Scope 2	25.46	18.43
Category 3: Indirect emissions from transportation	Scope 3	161.98	335.93
Category 4: Indirect emissions from products used by organisation		59.70	9.60
Category 5: Indirect emissions associated with the use of products from the organisation		0.00	0.00
Category 6: Indirect emissions from other sources		0.00	0.00
Total gross emissions*		249.79	366.11
Category 1 direct removals		0.00	0.00
Total net emissions		249.79	366.11

*Gross and net emissions are reported using a location-based methodology. Contact Lane Neave for full details.

The operational GHG emission sources included in this inventory are shown in Figure 1 below.

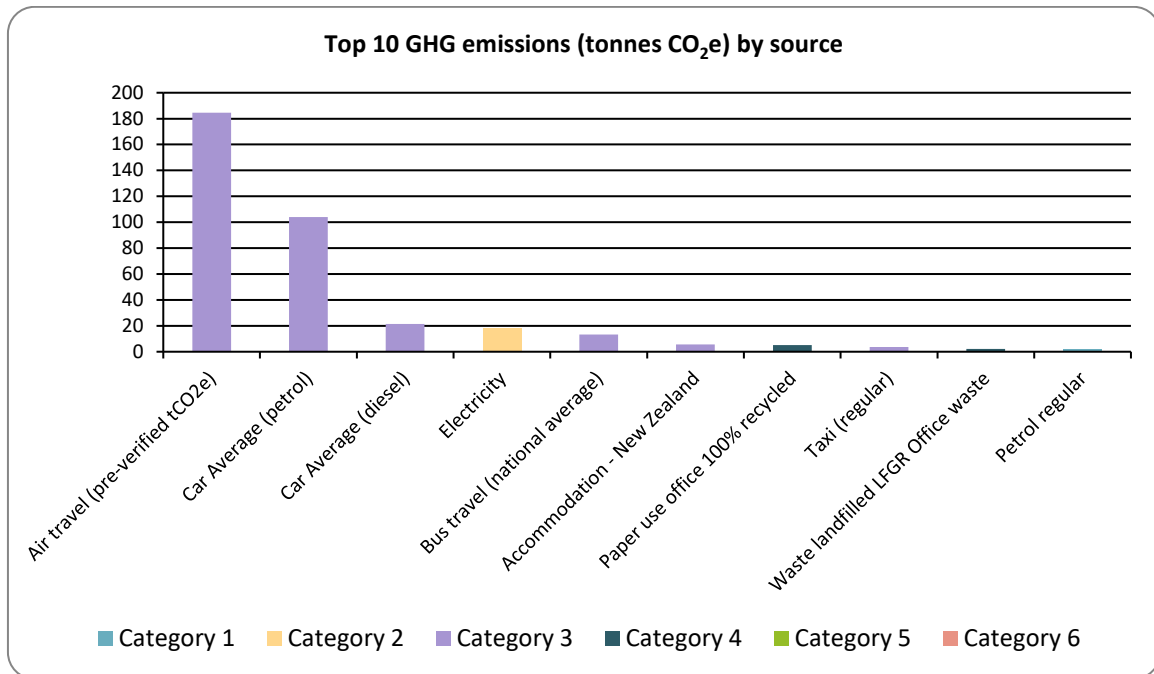


Figure 1: Top 10 GHG emissions (tonnes CO₂e) by source

SCOPE OF MEASURED INVENTORY

CONSOLIDATION APPROACH

An equity share consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.^{iv}

All approaches will give the same result; the default option is equity.

BOUNDARIES

Lane Neave is a New Zealand law firm, which has a traditional partnership-based model. There are four offices, in Auckland, Wellington, Christchurch and Queenstown (the four business units reflected in the report/data).

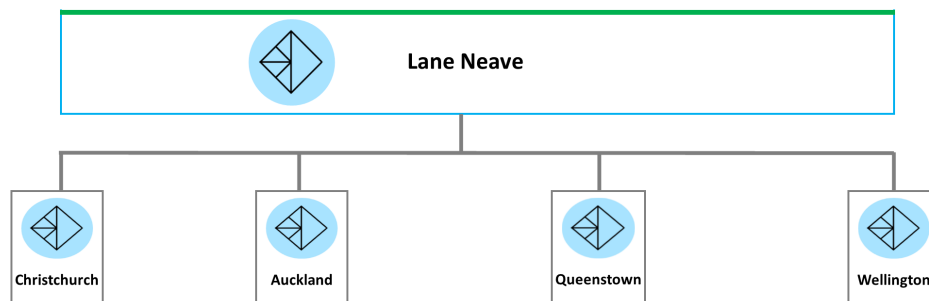


Figure 2: Organisational structure showing business units included and excluded

No business units were excluded. Excluded emissions do not exceed 5% of the total footprint within the organisation boundary stated.

MANAGING AND REDUCING

This is the second year of reporting under the Toitū carbonreduce programme. An absolute reduction in Category 1 and 2 emissions of 7.53 tCO₂e has been achieved against base year. An increase in emissions intensity (for Category 1, 2 and mandatory Category 3 and 4 emissions) of 0.17 tCO₂e/\$M has occurred based upon a 2-year rolling average, adjusted for inflation.

As referenced previously, our 2022 emissions are up against our base year of 2021, largely due to 2021 being impacted by COVID 19 restrictions. In addition, we have included additional emissions and some of the methodology/data quality varied.

As noted, our baseline year has skewed our results; we would hope to rectify this through averaging over three years and ongoing reductions.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO ₂ e)	Current performance (%)	Comments
Reduction of air travel emissions	1 January 2021-31 December 2021	1/12/2027	Absolute	184.69		We will be encouraging reduction in non-essential travel
Reduction of electricity use	1 January 2021-31 December 2021	1/12/2027	Absolute	18.43		We will be seeking an energy audit. We have changed our provider to a 100% provider. Look into changing to LED lighting wherever possible.
Reduction of staff car use (commuting, petrol and diesel))	1 January 2021-31 December 2021	1/12/2027	Absolute	54.34		We will create awareness and advocacy campaign around driving less, including encouraging use of public transport and non-emitting ways to travel (eg, biking and walking).

COMMITMENTS

REDUCTION TARGETS

Lane Neave is committed to managing and reducing its emissions. Lane Neave's commitments, including GHG emissions reduction targets and plans, have been reviewed and are in line with Toitū carbonreduce programme requirements.

We have compared ourselves to other New Zealand law firms, including looking at their emissions and targets, and reached what we feel is an achievable target for the next five years.

Lane Neave has committed to reducing total category 1 and 2 emissions in compliance with Toitū requirements. In doing so, Lane Neave has established reduction targets, pathways and plans:

- Reduce Category 1 – 6 emissions, by 10%, by 2027, relative to base year.

Looking ahead, Lane Neave is currently focused on the following projects.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduce air travel	Investigate the introduction of a carbon budget for each team (would require Board approval)	Isla Grant, Communications Manager / Chair of CSR Committee	1/06/2024	Reduce expenditure	Client relations affected	Create opportunity for connection with clients in other ways (e.g., webinars, annual social get-togethers).
	Consider introduction of an Online Meeting Policy, with guidelines around when to default to online (would require Board approval)	Isla Grant, Communications Manager / Chair of CSR Committee	1/06/2024	Reduce expenditure	Client relations affected	Create opportunity for connection with clients in other ways (e.g., webinars, annual social get-togethers).
Reduce petrol/diesel car use	Education campaign focusing on reducing car use for commuting	Isla Grant, Communications Manager / Chair of CSR Committee	Ongoing	Health benefits through bike use/walking, change staff behaviour at home	None anticipated	
	Encourage use of green Ubers wherever practical	Lynda Fitchett, Facilities & Support Manager	Ongoing		None anticipated	
	Investigate bike loan scheme	Isla Grant, Communications Manager / Chair of CSR Committee	30/04/2024	Health benefits through bike use/walking, change staff behaviour at home	None anticipated	
Reduce electricity use	Commission an external energy audit	Lynda Fitchett, Facilities & Support Manager	30/04/2024	Reduce expenditure	None anticipated	
	Switch to 100% renewable electricity provider (and preferably Toitū recognised tariff)	Kirsty Tyro, COO	1/12/2023		None anticipated	

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduce waste	Introduce keep cups in all offices for all staff	Isla Grant, Communications Manager / Chair of CSR Committee	1/02/2024	Change staff behaviour at home	None anticipated	
	Investigate possibility of soft plastics recycling in-office	Lynda Fitchett, Facilities & Support Manager	30/04/2024	Change staff behaviour at home	None anticipated	
Reduce paper use	Education campaign focusing on continued reduction / reminder about paper-lite aim	Isla Grant, Communications Manager / Chair of CSR Committee	Ongoing	Reduce expenditure and energy use (i.e., printing)	None anticipated	
General awareness	Include resources and personal emissions calculators on dedicated intranet site	Isla Grant, Communications Manager / Chair of CSR Committee	Ongoing	Change staff behaviour at home	None anticipated	

CERTIFICATE DETAILS

Certification status:	Toitū carbonreduce certified organisation
Certificate number:	2022339J, Year 2 of 3 year certificate period
Valid until:	02 December 2025
Measurement period:	01 January 2022 to 31 December 2022
Base year:	01 January 2021 to 31 December 2021
Audited by:	Toitū Envirocare
Level of assurance:	Reasonable for category 1, 2 and category 3 mandatory categories & accommodation, limited for remaining sources.

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Disclaimer: This Certification Summary Statement is a summary of the information (validated and verified for relevant components of the certification) considered for certification and the certification decision. It should not be taken to represent the full submission for certification. Whilst every effort has been made to ensure that the information in this Statement is accurate and complete, Enviro-Mark Solutions Limited (trading as Toitū Envirocare) does not, to the maximum extent permitted by law, give any warranty or guarantee relating to the accuracy or reliability of the information.

ⁱⁱ The mandatory sources that must be included in any Toitū carbon programme inventory include:

- All direct emissions from the activities of the organisation, or the part of the organisation being certified. Direct emissions come from assets owned or controlled by the organisation, such as emissions from fleet vehicles, boilers, generators and HVAC systems.
- All emissions from imported energy (electricity, heat and steam)
- Emissions from business travel and freight paid for by the organisation
- Emissions associated with waste disposed of by the organisation, as well as the transmission and distribution of electricity, and natural gas

ⁱⁱⁱ All purchased and generated energy emissions are dual reported using both the location-based method and market-based method in the certified Inventory Report and appendices. This summary document presents the information using the location-based method. Note that reductions and any required compensation are assessed using that method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts. This dual reporting aligns with ISO 14064-1:2018 and the GHG Protocol. Please contact this organisation for the dual reporting details applicable to this inventory.

^{iv} Control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. Equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.