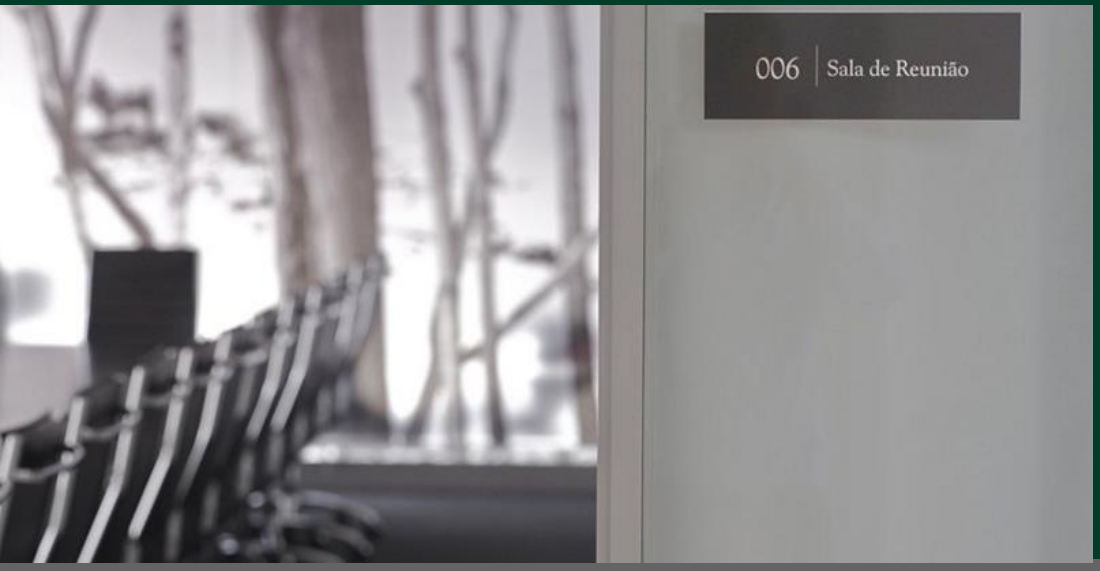


# CARBON FOOTPRINT 2015

## Vieira de Almeida & Associados

March 2016

VIEIRA DE ALMEIDA & Associados Sociedade de Advogados, RL

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## About this report

This report presents Vieira de Almeida & Associados (VdA) carbon footprint results for 2015. It is the main annual assessment tool of the VdA Green Project and is also intended to report its results to the *Legal Sustainability Alliance* (LSA), of which the firm is a member.

Calculations followed *The Legal Sector Alliance Carbon Footprint Protocol* and *The GHG Protocol* guidelines and used conversion factors suited for activities based in Portugal.

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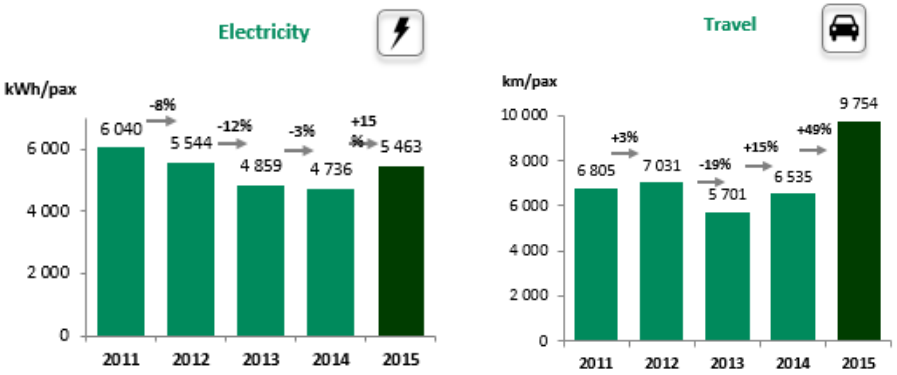
# EXECUTIVE SUMMARY

## VdA Carbon Footprint 2015

### Consumption

In 2015, efficiency in resource consumption – per employee – recorded a negative trend in electricity and business travel, but improved in waste production and paper consumption.

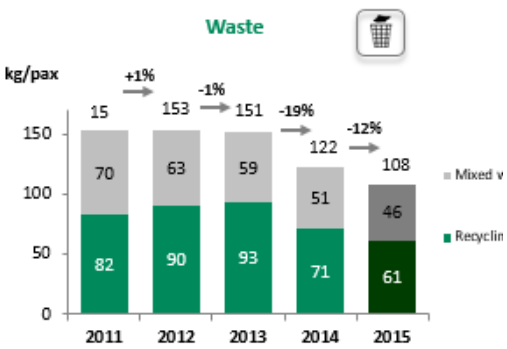
Overall absolute consumption increased, due to the firm's growth (+23% employees) and to the strengthening of its international operations.

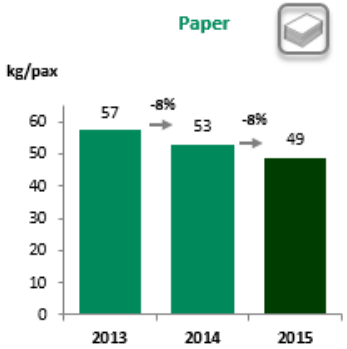






Note: Business travel includes the firm´s motorbikes, airplane trips, train trips, taxi trips, rental vehicles and employees´ cars used for business purposes.

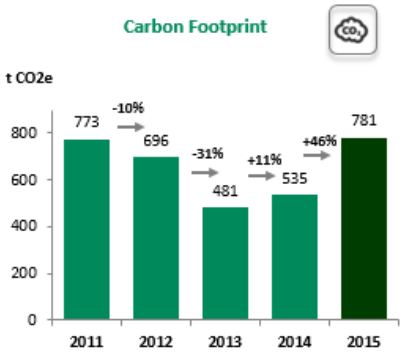



VdA´s total carbon emissions in 2015 were equivalent to 250 airplane return trips between Lisbon and Díli (East Timor).

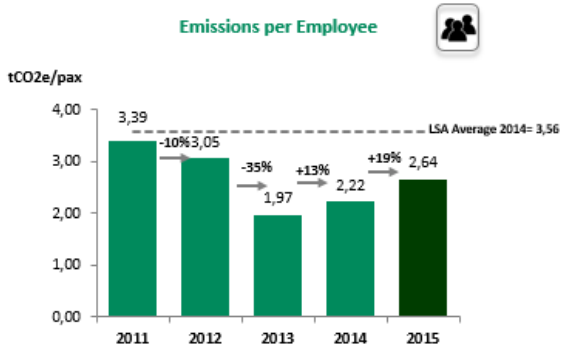
### Emissions

VdA's carbon footprint increased 46% in comparison with 2014 (+246 t of $CO_2e$), as a result of increase in electricity consumption and in business travel, particularly by plane.




Note: From 2015 onwards, accounting consider the average carbon content of grid electricity in Portugal (Location-based method), and 2011-2014 data was recalculated to ensure comparability. According to the new GHG Protocol guidelines, the results using emission factors specific to the electricity provider (Market-based method) are also presented (Tab. 3).

VdA's emissions per employee remained lower than the average values reported by the *Legal Sustainability Alliance's* members.




# ABOUT THE GREEN PROJECT AND VDA'S CARBON FOOTPRINT

## VdA's Profile

VdA is one of the major law firms in Portugal, providing legal advice in 17 areas of practice for 40 years.

In 2015, there were two offices in Portugal, both in Lisbon and Porto, and a team of 296 people, an increase of 23% in comparison with 2014.

VdA also advises abroad, through VdAtlas, the firm's international platform through which VdA keeps professional partnerships with local partners, with a special focus in the Portuguese-speaking countries and French-speaking Africa.


| | Employees (#) |
|---|---|
| Office | Total |
| Lisbon | 287 |
| Oporto | 9 |
| TOTAL | 296 |

**Fig. 1 –** VdA: advising in Portugal and international partnerships in 2015.

## The Green Project

VdA was the first large independent Portuguese law firm to establish a formal CSR Programme, managed by a CSR committee which sets an annual plan of action and monitors its execution.

The programme focuses on two axes of intervention: environmental responsibility and sustainability and social responsibility. Activities under the scope of environmental responsibility are taken forth through the Green Project, an internal programme which focuses on environmental sustainability and eco-efficiency and aims to minimize the firm's environmental impact by optimizing resources consumption – energy and materials.

The assessment and reduction of VdA's carbon footprint, i.e., greenhouse gas emissions associated to the firm's activity, proves to be one of the main indicators on eco-efficiency for the firm due to the range of aspects it analizes.


**Fig. 2** – VdA's Corporate Social Responsability Programme

VdA is, since 2011, one of the 390 members of the *Legal Sustainability Alliance* (LSA), an international organization of legal firms committed to fighting climate change by adopting sustainable practices and reducing their carbon footprints.

## VdA's Carbon Footprint

VdA's professional activity is responsible for direct and indirect emissions of greenhouse gases (GHG or carbon) the most important of which is carbon dioxide (CO2).

GHG emissions result majorly from energy consumption either at the firm's premises or in business travelling. Although less relevant in quantitative terms, there are also other emissions with a higher greenhouse effect than CO2, both methane (CH4) and fluorinated gases.

The carbon footprint is the result of the overall measuring of these emissions according to established international calculating methods.

GHG emissions resulting from human activity is acknowledged as the main source of climate change at present. Its assessment and reduction in all sectors of activity is therefore a main tool in fighting the problem.

VdA measures its carbon footprint according to *The Legal Sector Alliance Carbon Footprint Protocol guidelines,* since 2011.

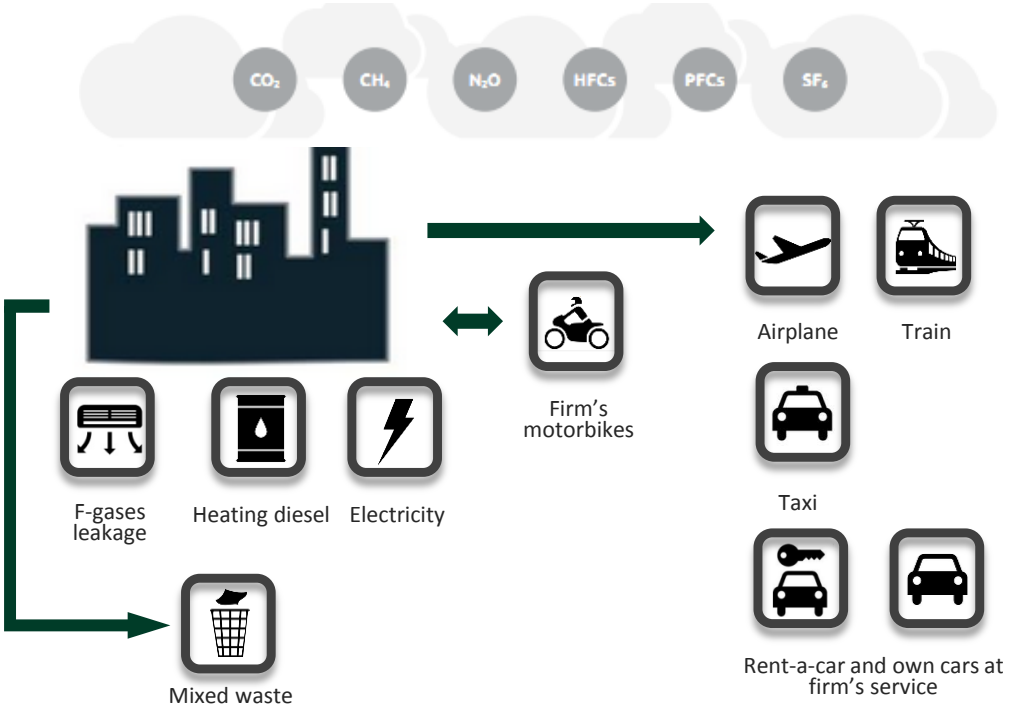



**Fig. 3** – VdA's Carbon Footprint: activities and emissions sources

## Direct Emissions

Direct emissions are emissions occurring from sources owned or controlled by VdA.

Such is the case of diesel combustion in the firm's premises' heating boilers, of gas leakage from air conditioning and refrigerators equipment, or petrol consumption by the firm's motorbikes.

## Indirect Emissions

Indirect emissions are also emissions occurring from VdA's activity, but from sources owned by third parties.

Such is the case of electricity consumption at the offices (whose GHG emissions occur at the power plants), of aviation or any other transports' fuels consumption regarding business travelling (except for the firm's motorbikes), or non recycled waste sent to landfills, which generates methane emissions.

# VDA'S CARBON FOOTPRINT 2015

## Consumption

In 2015, resource consumption **per employee** recorded a negative evolution in relation to electricity and business travel, and positive regarding waste and paper consumption. All absolute consumption increased as a result of the firm's growth (+23% employees) and the strengthening of its international operations.

**Electricity** consumption in offices – the major source of individual emissions – increased by 42%, mainly due to the enlargement of the Lisbon office (+ 55% of employees, +16% of office area).

There is, however, considerable uncertainty regarding the data, given that, in the second semester, the electricity meters intended to measure the specific consumptions of each floor were not available. For that reason, the electricity consumption was determined by estimative.

**Mobility** recorded the greatest increase (+85% km travelled), as a result, mostly, of a significant increase of airplane travelling, due to the strengthening of VdA's international activity. **Waste** production also recorded an increase (+6% than in 2014). Almost 60% of the produced waste was separated and recycled, a recycling rate similar to 2014.

**Tab. 1** – VdA's Carbon Footprint: resource consumption 2011-2015

| | Unit | 2011 | 2012 | 2013 | 2014 | 2015 | Δ '14-15 (%) |
|---|---|---|---|---|---|---|---|
| **Energy** | **kWh** | **1 377 137** | **1 263 980** | **1 185 500** | **1 141 406** | **1 617 173** | **42%** |
| Electricity | kWh | 1 377 137 | 1 263 980 | 1 185 500 | 1 141 406 | 1 617 173 | 42% |
| **Travel** | **km** | **1 517 335** | **1 568 464** | **1 347 003** | **1 535 795** | **2 841 024** | **85%** |
| Airplane | km | 1 358 044 | 1 396 324 | 1 197 514 | 1 364 356 | 2 670 533 | 96% |
| Train | km | 34 545 | 41 035 | 34 145 | 42 984 | 37 733 | -12% |
| Taxi | km | 25 455 | 16 984 | 13 285 | 16 625 | 22 315 | 34% |
| Rent-a-car | km | 28 758 | 31 364 | 21 557 | 11 035 | 10 709 | -3% |
| Own car at firm's service | km | 70 532 | 82 757 | 80 501 | 100 795 | 99 734 | -1% |
| **Waste** | **kg** | **34 769** | **34 963** | **36 859** | **29 484** | **31 836** | **8%** |
| Recycling | kg | 18 794 | 20 554 | 22 579 | 17 080 | 18 074 | 6% |
| Mixed waste | kg | 15 975 | 14 409 | 14 280 | 12 404 | 13 762 | 11% |

Detailed information about operational consumption data is displayed in Attachment II.

## Emissions

In 2015, VdA´s carbon footprint amounted to 781t $CO_2e$ (tons of carbon dioxide equivalent), an increase of 246t (+46%) in comparison with 2014. Emissions per employee registered a less negative evolution (+19%), given that the number of employees was largely increased (+23%, corresponding to 55 employees).

**Tab. 2** – VdA's Carbon Footprint: global results 2011-2015

| | 2011 | 2012 | 2013 | 2014 | 2015 | Δ'14-'15 (%) |
|---|---|---|---|---|---|---|
| **Employees (#)** | 228 | 228 | 244 | 241 | 296 | 23% |
| **Office area (m2)** | 5 871 | 5 871 | 5 928 | 5 928 | 6 902 | 16% |
| **Total emissions (t CO2e)** | 773 | 696 | 481 | 535 | 781 | 46% |
| **Emissions per employee (t CO2e/pax)** | 3,39 | 3,05 | 1,97 | 2,22 | 2,64 | 19% |
| **Emissions per floor area (t CO2e/m2)** | 0,13 | 0,12 | 0,08 | 0,09 | 0,11 | 25% |

Note: From 2015 onwards, accounting consider the average carbon content of grid electricity in Portugal (Location-based method), and 2011-2014 data was recalculated to ensure comparability. According to the new GHG Protocol guidelines, the results using emission factors specific to the electricity provider (Market-based method) are also presented (Tab. 3).

The increase in electricity consumption (+42%) and airplane travel (+96%) contributed to the increase of VdA's carbon footprint. It should be noted, however, that electricity data may be over-estimated, due to limitations in the monitoring system in the second semester of 2015.

**Tab. 3** – VdA Carbon Footprint: emissions per source 2011-2015

| | Unid. | 2011 | 2012 | 2013 | 2014 | 2015 | Δ'14-'15 (%) |
|---|---|---|---|---|---|---|---|
| **Scope 1** | **t CO2e** | **49** | **34** | **33** | **24** | **37** | **53%** |
| On-site combustion (heating) | t CO2e | 43 | 28 | 26 | 17 | 29 | 69% |
| Own fleet (motorbikes) | t CO2e | 6 | 6 | 7 | 7 | 7 | 9% |
| F-gases leakage | n.d. | n.d. | n.d. | n.d. | n.d. | n.d. | n.d. |
| **Scope 2 - *Market-based method*** | **t CO2e** | **472** | **550** | **421** | **308** | **815** | **165%** |
| **Scope 2 - *Location-based method*** | **t CO2e** | **547** | **483** | **305** | **349** | **461** | **32%** |
| Electricity - *Market-based method* | t CO2e | 472 | 550 | 421 | 308 | 815 | 165% |
| Electricity - *Market-based method* | t CO2e | 547 | 483 | 305 | 349 | 461 | 32% |
| **Scope 3** | **t CO2e** | **177** | **178** | **143** | **162** | **283** | **75%** |
| Business travel | t CO2e | 164 | 171 | 134 | 154 | 274 | 78% |
| Airplane | t CO2e | 140 | 146 | 112 | 130 | 249 | 92% |
| Train | t CO2e | 1 | 1 | 1 | 1 | 1 | -12% |
| Taxi | t CO2e | 5 | 3 | 2 | 3 | 4 | 42% |
| Rent-a-car | t CO2e | 5 | 6 | 4 | 2 | 2 | -1% |
| Own car at firm's service | t CO2e | 13 | 15 | 14 | 18 | 18 | 1% |
| Waste treatment | t CO2e | 13 | 7 | 9 | 8 | 9 | 16% |
| **TOTAL - *Location-based method*** | **t CO2e** | **773** | **696** | **481** | **535** | **781** | **46%** |

## Breakdown by emission source

The breakdown of emissions by source maintained the same pattern as in preceding years.

Electricity is still the main source (72%), followed by business travel (24%).

Airplane travelling is the predominant source in business travel, representing 90% of these emissions. Use of personal car is the second largest emission source in this category (7%), while train trips, taxis and rentals contributed with only 3%.

Emissions related to waste treatment amounted to 1% of the total of the footprint.

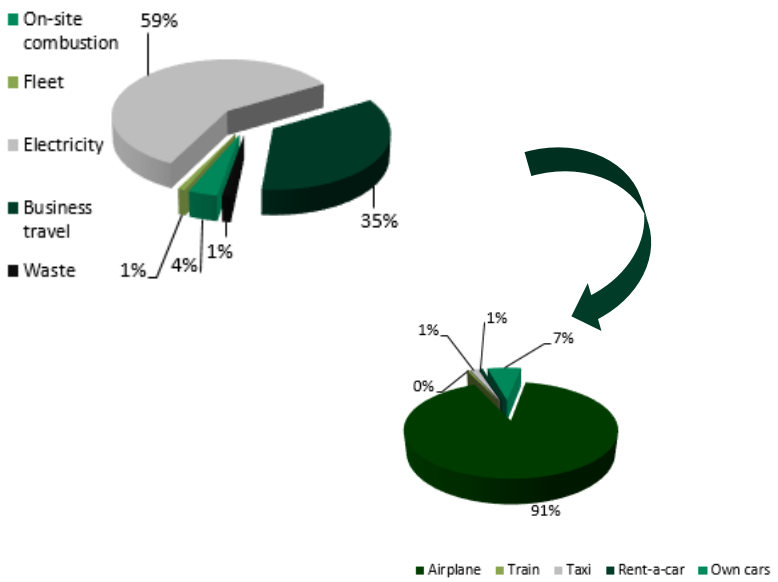
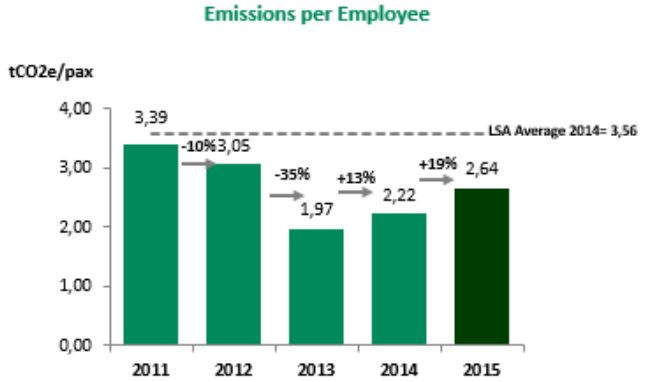



**Fig. 4 –** VdA's carbon footprint 2015: breakdown by emission source.

## Benchmark analysis

In 2015, VdA´s emissions per employee were lower than the average of results reported by the Legal Sector Alliance's members.

In 2015, LSA no longer published emission data by firm, disclosing only aggregate numbers. However, data analysis allows us to say that VdA's is performing better than its benchmarks.




Nota: At the time of writing this report, 2015 LSA data was not available. Peer comparison uses the latest available information, relative to 2014.

As regards emissions breakdown by source, VdA's results are in line with the sector: electricity consumption represents the major contribution, followed by airplane travel.

Data reported by LSA (referring mainly to firms in the UK) differs only on the weight given to on-site combustion, justified by accrued heating needs.

# ADDITIONAL INFORMATION

## Business travel

From the analysis of the collected data, a set of indicators regarding business travel at the firm were determined.

**Tab. 4** – Business travel: main indicators 2011-2015

| | Number of trips (#) | | | | | Average distance (km/trip) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Airplane | 426 | 396 | 393 | 431 | 830 | 3 188 | 3 526 | 3 047 | 3 166 | 3 218 |
| Short-haul | 10 | 18 | 11 | 29 | 94 | 300 | 317 | 374 | 348 | 311 |
| Medium-haul | 322 | 262 | 289 | 295 | 480 | 1 780 | 1 693 | 1 763 | 1 689 | 1 750 |
| Long-haul | 94 | 116 | 93 | 107 | 256 | 8 317 | 8 165 | 7 354 | 8 001 | 7 037 |
| Train | 77 | 97 | 116 | 174 | 154 | 449 | 423 | 294 | 247 | 245 |
| Taxi | 1 177 | 1 412 | 1 174 | 1 263 | 1 452 | 22 | 12 | 11 | 13 | 15 |
| Rent-a-car | 74 | 72 | 43 | 34 | 76 | 389 | 436 | 501 | 325 | 141 |
| Own car | 252 | 333 | 299 | 292 | 340 | 280 | 249 | 269 | 345 | 293 |

Note: Airplane trips are considered as single trips (one-way or return).

The number of trips increased in 2015 for all transportation modes, except for train travelling, that registered less use (-12% of travelled km).

The distance travelled by airplane increased significantly for all types of flights: for long-distance flights the increase was due the firm's strategic orientation regarding african French and Portuguese-speaking countries, increasing the need to travel outside Europe; as regards short-distance flights, mainly between Lisbon and Porto, increase resulted from the introduction in this route of low cost airplane companies.

## Carbon offsetting

VdA established a protocol with the National Tapada of Mafra and helps to manage a 31ha area, VdA's Carbon Zero Area. This is a protected forest area with an estimated capacity for carbon capture of 60 tons of $CO_2$.

In 2015, forestry and forest fire prevention activities took place in this area, including an activity with the participation of 50 VdA employees.

## Paper consumption

Consumption of paper products constitutes a significant environmental impact of law firms' activity. Legal Sustainability Alliance recommends each firm to take action in monitoring and reducing its use.

In 2015, paper consumption indicators, per employee, recorded a positive evolution (+ 8%). In average, each employee consumed less 987 paper sheets that in 2014. Although still in its pilot phase, the electronic billing project was fundamental to reduce paper consumption.

The total paper absolute consumption increased due to the growth in the number of employees.

**Tab. 5** – VdA´s paper consumption: main indicators 2013-2015

| | 2013 | 2014 | 2015 | Δ'14-'15 (%) |
|---|---|---|---|---|
| **Total consumption** | | | | |
| kg | 13 999 | 12 710 | 14 407 | 13% |
| # sheets | 3 197 862 | 2 852 985 | 3 211 802 | 13% |
| **Consumption per employee** | | | | |
| kg/employee | 57 | 53 | 49 | -8% |
| # sheets/employee | 13 106 | 11 838 | 10 851 | -8% |

Notes:

1) Includes writing and printing paper reams, notebooks, envelopes, business cards and hardcovers, which represent more than 95% (% w/w) of the paper products purchased by VdA.

2) The number of sheets corresponds to the total equivalent of A4 sheets.

## Opportunities for improvement

### Consumption and Emissions Reduction

The rigorous monitoring of electricity consumption should be resumed, overcoming the difficulties felt in the second semester of 2015, which affected the reliability of the consumption data.

Once reliable data is once again available, evaluation of the effectiveness of the implemented behavioral reduction measures may be carried out and other opportunities for improvement may be identified.

VdA should give special attention to business travel, given 2015 results. The increase in the number of airplane long-distance trips is practically inevitable given the strengthening of VdA's international activity. However, the firm should reconsider the use of airplane travelling in domestic trips, in the context of its transport policy and of the Green Project goals.

The firm should also evaluate the possibility of replacing some of its business trips for videoconference meetings, in order to reduce car travel consumptions.

### Calculating VdA's carbon footprint

Data improvement:

- Resume monitoring, through meter readings, of specific electricity consumption per floor at the Lisbon office;
- Obtain from Oporto´s building management data on electricity and fuel consumption in the common areas;
- Obtain data on the use of fluorinated gases;
- Obtain more accurate data on the weight of waste produced in each office.

According to the current LSA's reporting guidelines, VdA should expand its scope 3 emissions accounting with the inclusion of:

- emissions from losses in electricity transmission and distribution;
- emissions from water treatment and discharged wastewater treatment.

The future measurement of employee commuting (house-work travelling) might also be considered.


# ATTACHMENTS

## Accounting methodology

VdA's 2015 carbon footprint was accounted according to The Legal Sector Alliance Carbon Footprint Protocol's guidelines, that adapts The Greenhouse Gas Protocol to the legal sector and is the international methodological reference to calculate carbon emissions in this sector.

The new guidelines from the *The GHG Protocol Scope 2 Guidance*, published in January 2015, were also implemented.

## Emissions scope

VdA's carbon emissions accounting only considered the firm's activity in Portugal (at Lisbon and Oporto´s offices). No activities or premises existing under the scope of VdAtlas international platform were considered, as both, the former and the latter, are under the responsibility of local partners.

All direct (scope 1) and indirect (scope 2 and scope 3) sources of emissions recommended by the LSA Carbon Footprint Protocol have been accounted for. In scope 3, we further added emissions from mixed waste disposal, as LSA stresses the importance of including this source of emission when calculating the carbon footprint and reference data for Portugal was available.

Following the current LSA reporting practices, emissions from electricity losses in transmission and distribution and treatment of water and discharged wastewater will be included in scope 3 in following years.

Additional information about paper consumption is presented, according to LSA recommendations. However, paper life cycle emissions are not included in the carbon footprint accounting.

## Calculation parameters

The calculation considered all of the six greenhouse gases covered by the Kyoto Protocol and the results are presented in CO2 equivalent, using the Global Warming Potential (GWP) values published by the Intergovernmental Panel on Climate Change (IPCC - Forth Assessment Report).

Emissions have been quantified on the basis of representative data of VdA's activity in 2015 (please refer to the following section), to which the emission factors as defined by the IPCC's were added, although having been adapted to the Portuguese reality according to data published by the national official entities.

The following criteria were applied:

- **Electricity** – average emission factor for Portuguese grid electricity (electricity production, most recent data from IEA) and annual emission factors, for 2015, as published by ERSE (Regulator for Energy Services) for VdA's electricity supplier;
- **Air travelling** – differentiated emission factors per passenger.km for each type of journey (short, medium and long haul). According to LSA Protocol's guidelines, Radiative Forcing Index (RFI) was not applied.
- **Train travelling** – emission factor representing the Portuguese average rail network;
- **Rent-a-car and own car travelling** – emission factor representing the average light passenger vehicle (petrol or diesel) on the road in Portugal;
- **Waste treatment** - emission factor reflecting emissions occurring along the total period for waste degradation in a landfill (30 years). Emissions regarding recycling and energy recovery are considered void, as they are allocated to the respective sector of activity and not to the waste treatment sector.

## Data collection: procedures and assumptions

Data regarding VdA's activity in 2015 was obtained as follows:

- **On-site fuel consumption –** calculated from the costs charged by the condominium on the basis of the occupied area and on the average annual price of diesel for heating in 2015 (source: Directorate General for Energy and Geology).
- **Fuel consumption by the firm´s vehicles -** Fuel consumption by the firm's vehicles – calculated from the accounting system register and from the average annual price of fuel in 2015 (source: Directorate General for Energy and Geology).

  Only fuel consumption by the firm's motorbikes was considered (deliveries) was considered. No fuel supply for any of the partners' vehicles was taken into account.
- **Electricity consumption at the firm´s premises –** Data collected from the electricity bills issued by the condominium (Lisbon and Oporto offices). In the Lisbon office's premises, consumption by floor is included (as invoices are issued on monthly readings of individual metering systems). Consumption in common areas is also included (lounges, lifts and cold air system) as invoices issued by the condominium take into account the area in use by the firm. In the second semester of 2015, it was not possible to collect data from individual floor metering systems. The total consumption was estimated, which limits de reliability of data.
- **Airplane travelling –** Travelling registration. Distances calculated on the origin-destination pair approach, accrued of the adjustment factor (non direct routes and waiting for landing).
- **Train travelling –** Calculated from the accounting system register, identifying the point of origin– point of destination pairs, considering the average cost of train trips between the main train stations (Lisbon, Oporto, Coimbra, Faro and Aveiro).
- **Travelling by Taxi –** Calculated from the accounting system register and on the average price of travelling by taxi per km, considering taxi pricing in 2015 and regarding travelling in a light passenger four-seat car during day-time in the city, with no supplement charges. (source: Directorate General for Economic Activities and Antral).
- **Rent-a-car travelling –** Obtained from the accounting system register and from the kms registered at the service's provider invoices. No fuel supply was taken into account in order to avoid double accounting.
- **Business travel in personal car –** Calculated from the accounting system register and the fixed value payable per km. No fuel supply was taken into account in order to avoid double accounting.
- **Waste production -** Calculation based on daily records of the number of waste bags per waste type and an average weight per bag ratio.

## Data collection limitations

For 2015, it was not possible to collect data on:

- Specific electricity consumption regarding each VdA Lisbon office's floor in the second semester (estimative used);
- Energy consumption (fuel and electricity) in common areas at the Oporto offices;
- F-gases use in air-conditioning and refrigerating equipment;
- Distance travelled by rental cars outside of Portugal.

## Operational data used to calculate VdA's carbon footprint for 2011-2015

| | | 2011 | 2012 | | 2013 | | 2014 | | 2015 | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Scope 1** | **Unit** | | | **Δ '11-12 (%)** | | **Δ '12-13 (%)** | | **Δ '13-14 (%)** | | **Δ '14-15 (%)** |
| **Office fuel consumption** | **l** | **15 624** | **10 208** | | **9 760** | | **6 608** | | **11 191** | |
| Heating diesel | l | 15 624 | 10 208 | -35% | 9 760 | -4% | 6 608 | -32% | 11 191 | 69% |
| **Own fleet fuel consumption** | **l** | **2 393** | **2 424** | | **3 081** | | **2 747** | | **3 223** | |
| Gasoline - motorbikes | l | 2 393 | 2 424 | 1% | 3 081 | 27% | 2 747 | -11% | 3 223 | 17% |
| **Use of F-gases in office equipment** | **kg** | | | | | | | | | |
| F-gases leakage | kg | n.d. | n.d. | n.d. | n.d. | n.d. | n.d. | n.d. | n.d. | n.d. |
| **Scope 2** | | | | | | | | | | |
| **Office electricity consumption** | **kWh** | **1 377 137** | **1 263 980** | | **1 185 500** | | **1 141 406** | | **1 617 173** | |
| Electricity | kWh | 1 377 137 | 1 263 980 | -8% | 1 185 500 | -6% | 1 141 406 | -4% | 1 617 173 | 42% |
| **Scope 3** | | | | | | | | | | |
| **Business travel in third party vehicles** | **km** | **1 517 335** | **1 568 464** | | **1 347 003** | | **1 535 795** | | **2 841 024** | **85%** |
| Airplane | pkm | 1 358 044 | 1 396 324 | 3% | 1 197 514 | -14% | 1 364 356 | 14% | 2 670 533 | 96% |
| Short-haul | pkm | 2 998 | 5 709 | 90% | 4 111 | -28% | 10 081 | 145% | 29 270 | 190% |
| Medium-haul | pkm | 573 255 | 443 487 | -23% | 509 478 | 15% | 498 213 | -2% | 839 837 | 69% |
| Long-haul | pkm | 781 792 | 947 127 | 21% | 683 925 | -28% | 856 062 | 25% | 1 801 426 | 110% |
| Train | pkm | 34 545 | 41 035 | 19% | 34 145 | -17% | 42 984 | 26% | 37 733 | -12% |
| Taxi | vkm | 25 455 | 16 984 | -33% | 13 285 | -22% | 16 625 | 25% | 22 315 | 34% |
| Rent-a-car | vkm | 28 758 | 31 364 | 9% | 21 557 | -31% | 11 035 | -49% | 10 709 | -3% |
| Own fleet at firm's service | vkm | 70 532 | 82 757 | 17% | 80 501 | -3% | 100 795 | 25% | 99 734 | -1% |
| **Office waste production** | | **34 769** | **34 963** | **1%** | **36 859** | **5%** | **29 484** | **-20%** | **31 836** | **8%** |
| Recycling | kg | 18 794 | 20 554 | 9% | 22 579 | 10% | 17 080 | -24% | 18 074 | 6% |
| Mixed waste | kg | 15 975 | 14 409 | -10% | 14 280 | -1% | 12 404 | -13% | 13 762 | 11% |

**Notes:**
Fuel consumption at the firm's premises does not include the Oporto office.
Fuel consumption by the firm's vehicles does not include the partners' vehicles.
F-gases leakage: data not available.
Electricity: Total consumption (floors + common areas). Does not include Oporto's office's common areas.
Rent-a-car: Does not include distance travelled outside of Portugal
Waste: Estimated annual production per employee in 2011 and 2012. Since 2013, data is based on daily registers of number of waste bags and an average ratio kg/bag.

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