



# **About this Report**

This Report presents Vieira de Almeida's ("VdA") carbon footprint results for 2017. It also presents a review of the past 7 years of VdA's Green Project, from its launch in 2011 up to 2017, when the firm moved into its new premises in Lisbon, designed in accordance with high eco-efficiency standards.

The Carbon Footprint Report acts as the main annual assessment tool of the firm's Green Project and is also aimed at reporting its environmental results to the Legal Sustainability Alliance ("LSA"), which VdA is a member of.

The values here presented were calculated based on the guidelines of the LSA Carbon Footprint Protocol, the LSA Carbon Reporting Tool – User Guide 2017 and the GHG Protocol, using conversion factors adapted to the Portuguese reality.

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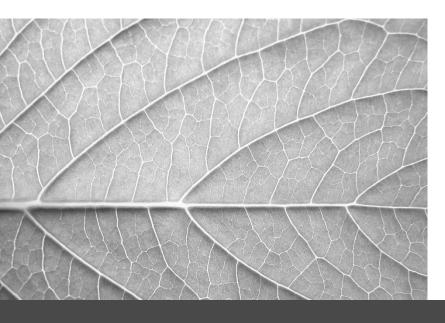
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# EXECUTIVE SUMMARY



# VdA's Carbon Footprint 2011 - 2017

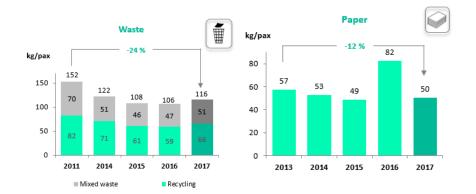
# Consumption

Between the launch of VdA's Green Project (back in 2011) and the year 2017, the firm's efficiency in terms of resources consumption – here expressed per employee – registered improvements across all consumption categories, except business travel.

The significant increase in the average distance annually travelled per employee is, however, in line with the trend characterising the legal sector at a global level and reflects VdA's growing international activity.

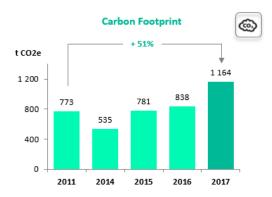


Note: Business travel includes use of the firm's motorbikes, travel by air, train, taxi and Uber, as well as rental vehicles and personal cars used for business purposes.



## Emissions

Between 2011 and 2017, VdA's carbon footprint increased, in absolute terms, by 51% (+391t  $CO_2e$ ) as a result of the significant increase in business travel, particularly by plane, and in the number of employees, as well as due to the broader GHG accounting scope applied, in line with LSA's methodology.

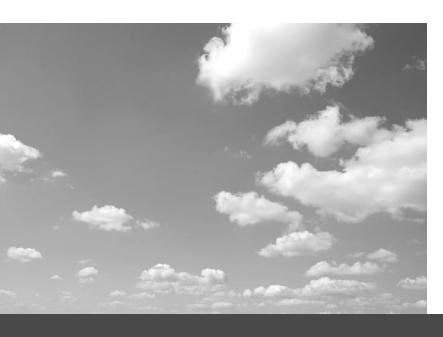


Note: Total is calculated based on average carbon content of the electricity in Portugal's national power grid (Location-based method).

On the other hand, VdA's emissions per employee registered a reduction of 6%, remaining in most years below the average of LSA members.







ABOUT VdA'S GREEN PROJECT AND CARBON FOOTPRINT



# VdA's Profile

VdA is a leading Portuguese law firm with a 40-year history of providing full legal services spanning 19 practice areas.

It has two offices in Portugal (in Lisbon and Oporto) and in 2017 its team consisted of 366 people, an 11% increase in comparison with the previous year.

VdA also acts internationally, through VdA Legal Partners, a network connecting lawyers and independent law firms associated with VdA for the provision of integrated legal services in both Portuguese-speaking and French-speaking Africa, as well as East Timor. Through VdA Legal Partners, clients currently have access to a team of 270 lawyers based in 12 jurisdictions.

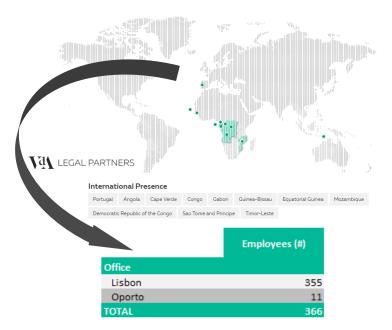


Fig. 1 – VdA: Activity in Portugal and International Partnerships in 2017

# **The Green Project**

VdA was the first independent Portuguese law firm to create a Corporate Social Responsibility Programme, almost 10 years ago. Its recent establishment of the Vasco Vieira de Almeida Foundation represents another major step forward on this path, reflecting the firm's commitment to reinforcing its social and environmental responsibility towards the community, through the promotion of citizenship education.

VdA's CSR programme is developed through two main axes of intervention: environmental and social responsibility. The environmental axis is promoted through the Green Project, the firm's internal sustainable development and eco-efficiency programme aimed at minimising the environmental impact of its activities.

The assessment and reduction of VdA's carbon footprint - i.e. of the greenhouse gas emissions associated with its activity - acts as one of the main indicators of the firm's eco-efficiency due to its crosscutting analysis of several environmental factors.

# **VdA's Corporate Social Responsibility Programme Environmental Sustainability** Social Responsibility Pro Bono Legal Services. **Green Project** focused on innovation and social entrepreneurship **Carbon Footprint ASSESS Corporate Volunteering** Consumption and **Third Sector Capacity REDUCE Emissions Management** Building RAISE **Best Practices among AWARENESS Internal Drives & Donations** Staff

Fig. 2 - VdA's Corporate Social Responsibility Programme

VdA is, since 2011, among the 300 members of the LSA, a U.K.-based international organisation of law firms committed to promoting sustainability through the reduction of their own carbon footprint and the adoption of eco-efficient practices.



# **VdA's Carbon Footprint**

VdA's activity is responsible for the direct and indirect emission of several greenhouse gases (GHG), the most significant of which is carbon dioxide (CO2).

These emissions mainly result from the firm's energy consumption at its offices and through business travel. Although less relevant, other sources emit gases with a greater greenhouse effect than that associated with CO2, such as methane (CH4) and hydrofluorocarbons (HFCs). The carbon footprint is the combined measure of all these emissions, determined in accordance with internationally recognised calculation methodologies.

GHG emissions produced by human activity are currently acknowledged as the main cause of climate change. Their monitoring, measurement and reduction, across all sectors of activity, is therefore essential to fighting this problem.

VdA has measured its carbon footprint in accordance with LSA guidelines since 2011.

# CO2 CH2 N20 HFCS PFCS SF2 Airplane Train Firm's motorbikes Taxi Leakages of f-gases Mixed waste Water Water

Fig. 3 – VdA's Carbon Footprint: Activities and Sources of Emissions

# **Direct Emissions**

Direct emissions are those resulting from sources owned or controlled by VdA.

These include emissions from diesel combustion in its office heating systems, from gas leakages in the air conditioning and refrigeration systems, and from use of the firm's motorbikes.

# **Indirect Emissions**

Indirect emissions also result from VdA's activity, but are produced by third party sources.

These include emissions resulting from electricity consumption at VdA's offices (which are emitted by the respective power plants), from air travel and the use of other types of transport (other than the firm's motorbikes) for business travel, and from the non-recycled waste sent to landfills, which generates methane emissions.

In 2016, and in line with LSA's methodology, VdA also began to monitor the indirect emissions resulting from the treatment of water consumed and wastewater produced at the firm's offices, as well as from losses of electricity in the electrical transport and distribution networks.



VdA's CARBON FOOTPRINT IN 2017



# Consumption

In 2017, electricity consumption **per employee** registered a positive evolution in comparison with the previous year (down by 3%). However, all other *per capita* indicators evolved less positively. Waste production increased by 9% and business travel by 29%. In 2017, each VdA employee travelled an average of around 16,500 km by plane.

All consumption levels increased, in absolute terms, in comparison with 2016. As in previous years, the most significant increase was in air travel (+45% in total number of km travelled) due to the continued growth of the firm's international activity.

Waste production increased by 21%, principally due to VdA's change of premises in Lisbon at the end of 2017. The recycling rate remained largely steady, standing at above 55%.

The large increase in water consumption – monitored for the first time in 2016 – does not appear to be related to the firm's activity or its employees' behaviour, but is rather suspected to be due to a major water leak identified in the building of VdA's former premises.

Table 1 – VdA's Carbon Footprint: Main Consumptions 2011-2017

	Unit	2011	2014	2015	2016	2017	Δ '16-17 (%)
Energy	kWh	1 377 137	1 141 406	1 617 173	1 264 976	1 358 259	7%
Electricity	kWh	1 377 137	1 141 406	1 617 173	1 264 976	1 358 259	7%
Travel	km	1 517 335	1 535 795	2 841 024	4 361 557	6 239 942	43%
Airplane	km	1 358 044	1 364 356	2 670 533	4 176 345	6 064 098	45%
Train	km	34 545	42 984	37 733	34 854	23 278	-33%
Taxi	km	25 455	16 625	22 315	20 888	26 289	26%
Rent-a-car	km	28 758	11 035	10 709	25 501	55 450	117%
Own car at firm's service	km	70 532	100 795	99 734	103 969	70 827	-32%
Waste	kg	34 769	29 484	31 836	35 224	42 553	21%
Recycling	kg	18 794	17 080	18 074	19 572	24 031	23%
Mixed waste	kg	15 975	12 404	13 762	15 652	18 522	18%
Water	m3				2 979	9 819	230%
Water consumption	m3				2 979	9 819	230%

Detailed operational data on these consumptions can be found in Annex II.

# **Emissions**

In 2017, VdA's carbon footprint amounted to 1,164  $tCO_2e$  (tonnes of carbon dioxide equivalent), an increase of 326 t (+39%) in comparison with 2016. The emissions per employee ratio increased by 26%.

Table 2 – VdA's Carbon Footprint: Global Results 2011-2017

	2011	2014	2015	2016	2017	Δ16-17 (%)
Employees (#)	228	241	296	331	366	11%
Office area (m2)	5 871	5 928	6 902	7 153	7 153	0%
Total emissions (t CO2e)	773	535	781	838	1164	39%
Emissions per employee (t CO2e/pax)	3,39	2,22	2,64	2,53	3,18	26%
Emissions per floor area (t CO2e/m2)	0,13	0,09	0,11	0,12	0,16	39%

Note: These calculations consider the average carbon content of grid electricity in Portugal (Location-based method). Table 3 below presents the results using emission factors specific to the electricity provider (Market-based method).

Increased air travel (+47% of emissions) and electricity consumption (+37% of emissions) were the main contributors to this increase in VdA's carbon footprint. As regards electricity consumption, the increase was mainly due to the carbon content of the electricity consumed (+28%), as a result of weather conditions which limited the production of renewable energy in Portugal (hydro and wind), leading to a greater dependency on fossil fuels.

Table 3 - VdA's Carbon Footprint: Emissions per Scope of Analysis 2011-2017

	Unit	2011	2014	2015	2016	2017	Δ'16-'17 (%)
Scope 1	t CO2e	49	24		19	18	-3%
On-site combustion (heating)	t CO2e	43	17	29	12	11	-7%
Own fleet (motorbikes)	t CO2e	6	7	7	7	7	2%
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	308	815	469	568	21%
Scope 2 - Location-based method	t CO2e	547	349	461	346	474	37%
Electricity - Market-based method	t CO2e	472	308	815	469	568	21%
Electricity - Location-based method	t CO2e	547	349	461	346	474	37%
Scope 3	t CO2e	177	162	283	473	671	42%
Business travel	t CO2e	164	154	274	412	594	44%
Airplane	t CO2e	140	130	249	383	565	47%
Train	t CO2e	1	1	1	1	1	-33%
Taxi	t CO2e	5	3	4	4	5	27%
Rent-a-car	t CO2e	5	2	2	5	10	119%
Own car at firm's service	t CO2e	13	18	18	19	13	-31%
Waste treatment	t CO2e	13	8	9	10	12	23%
Water	t CO2e				8	26	235%
Water treatment	t CO2e				1	3	230%
Wastewater treatment	t CO2e				7	23	236%
Electricity T&D losses	t CO2e				43	39	-10%
TOTAL - Location-based method	t CO2e	773	535	781	838	1 164	39%



# **Breakdown by Source of Emissions**

In 2017, the breakdown of VdA's carbon footprint by source of emission continued to evolve in line with the trend registered in the sector internationally: emissions linked to business travel continue to increase and now account for more than half (51%) of the firm's footprint, surpassing electricity consumption, which accounted for 41%.

Air travel is the means of transportatiom that most contributes (95%) to VdA's business travel emissions. The use of personal cars for business purposes continues to represent the second largest source of emissions in this category (2%), while car rentals contributed little less than 2%.

Emissions resulting from the processing of waste produced at VdA's offices account for around 1% of its total carbon footprint and the use of fossil fuels (in the offices' heating systems and the firm's motorbikes) for 2%.

The sources of indirect emissions (treatment of consumed water and wastewater, and losses of electricity in the transport and distribution networks), only included in this Report since 2016, represented around 5% of its carbon footprint.

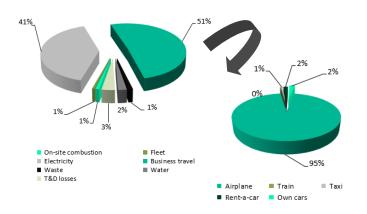
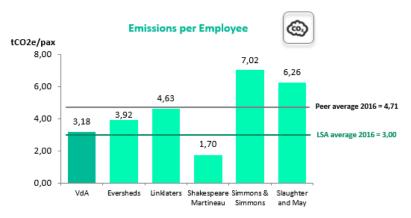


Fig. 4 – VdA's 2017 Carbon Footprint: Breakdown by Source of Emissions

# **Benchmark Analysis**

In 2017, VdA's level of emissions per employee was slightly above the average reported by members of the LSA.

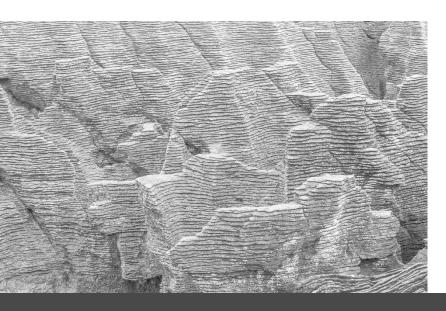
Nonetheless, a peer comparison shows that VdA continues to perform better than many of its peer benchmarks.



Note: At the time of writing this report, LSA's data for 2017 was not yet available. The peer comparison based on the average reported by member firms was thus carried out using the latest available information, pertaining to 2016.

Fig. 5 – VdA's Emissions per Employee in 2017: Peer Comparison





# ADDITIONAL INFORMATION



# **Business Travel**

A set of indicators was established for business travel based on an analysis of the data collected.

Table 4 – Business Travel at VdA: Main Indicators 2011-2017

		Numb	er of trips	(#)	Average distance (km/trip)						
	2011	2014	2015	2016	2017	2011	2014	2015	2016	2017	
Airplane	426	431	830	1 166	1 374	3 188	3 166	3 218	3 582	4 413	
Short-haul	10	29	94	132	120	300	348	311	320	261	
Medium-haul	322	295	480	547	654	1 780	1 689	1 750	1 661	1 910	
Long-haul	94	107	256	487	600	8 317	8 001	7 037	6 624	7 972	
Train	77	174	154	173	93	449	247	245	201	250	
Taxi	1 177	1 263	1452	1 367	2 296	22	13	15	15	11	
Rent-a-car	74	34	76	62	335	389	325	141	411	166	
Own car	252	292	340	322	260	280	345	293	323	272	

Note: Flights are counted as single trips (one-way).

In 2017, the number of flights continued to increase. Although there was a drop in short-haul flights (-9%), the number of long-haul flights increased (+21%), reflecting the firm's growing activity in Portuguese-speaking and Francophone countries. The average distance per flight increased by 23%, reaching almost 4,500 km per trip.

Train travel registered a significant decrease (-46% of trips), as opposed to the use of rent-a-car services, which increased fourfold, but for short distances. This increase stands in contrast with the decrease in the use of personal cars for business travel.

# **Carbon Offsetting**

Within the scope of a protocol established with the National Tapada of Mafra, VdA supports the management of a 31 hectare plot of land, designated the firm's Zero Carbon Zone. This is a protected forested area with an estimated carbon capture capacity of 60 tonnes of CO2.

In 2017, tree-planting, pruning and forest clearing activities were carried out in this area as part of an initiative organised annually by VdA ( $Tapad\tilde{a}o$ ), which counted on the participation of around 30 of its employees and saw the planting of 500 pine trees.

# **Paper Consumption**

In 2017, VdA's paper consumption decreased by 32%, having returned to the values registered between 2013 and 2015.

The firm's annual paper consumption per employee was around 50kg – a weight significantly lower than the ratio reported by its peers.

Each VdA employee consumed an average of 40 sheets of paper per work day in 2017.

Table 5 – Paper Consumption at VdA: Main Indicators 2013-2017

	2013	2014	2015	2016	2017	Δ'16-'17 (%)
Total consumption						
kg	13 999	12 710	14 407	27 255	18 409	-32%
# sheets	3 197 862	2 852 985	3 211 802	6 161 238	3 758 712	-39%
Consumption per employee						
kg/employee	57	53	49	82	50	-39%
# sheets/employee	13 106	11 838	10 851	18 614	10 270	-45%

### Notes:

- Includes reams of writing and printing paper, as well as notebooks, envelopes, business cards and print covers.
- 2) The number of sheets corresponds to the equivalent total in A4 sheets.

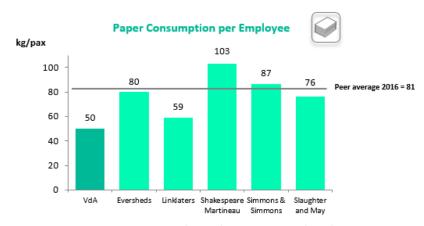


Fig. 6 - Paper Consumption per VdA Employee 2017: Benchmark comparison



# **Opportunities for Improvement**

# **Reducing Consumption and Emissions**

At the end of 2017, VdA's office in Lisbon (where 97% of its lawyers and staff are based) moved to new premises, to an old industrial building exclusively renovated for this purpose.

The construction project included several measures aimed at improving the firm's environmental performance and promoting a more rational use of resources. The building is equipped with solar panels that feed the air-conditioning and hot water systems, and the new lighting system uses LED technology. All ventilation, climatization and lighting equipment boast high levels of energy efficiency and their management is optimized through a centrally controlled smart system.

A selective waste collection system was also installed with the aim of increasing VdA's recycling rates, and new printing and copy processes are currently being implemented to reduce paper consumption.

In 2018, following a monitoring of consumption levels at VdA's new office, a new baseline will be established for the Green Project benchmarks and new reduction targets will be defined. Business travel will be an area receiving special attention in this regard.

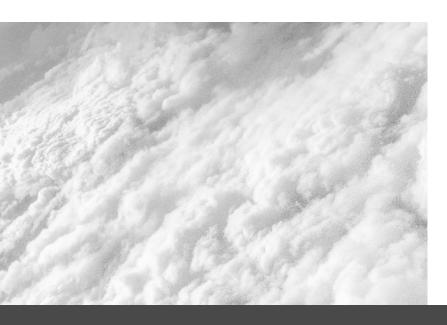
# **Calculating VdA's Carbon Footprint**

With the firm's move to new offices (in Lisbon in 2017 and scheduled for 2018 in Oporto), the following information is expected to be more reliably obtained:

- Data on electricity and fuel consumption in common areas;
- · Data on the use of fluorinated gases;
- Data on the weight of waste produced.

Accounting of emissions from employee commuting (travel between home and work) may also be considered in the future.





# ANNEXES



# **Accounting Methodology**

VdA's 2017 carbon footprint was calculated in accordance with the guidelines of The Legal Sector Alliance Carbon Footprint Protocol, which adapts the Greenhouse Gas Protocol to the legal sector and is recognised as the main international reference for the measuring of carbon emissions in this sector.

The GHG Protocol Scope 2 Guidance (used to calculate emissions related to electricity consumption) and the LSA Carbon Reporting Tool – User Guide 2017 (establishing the sources of emissions to be included in each domain) were also applied.

# Scope

The calculation of VdA's emissions only considered the firm's activity in Portugal (at its Lisbon and Oporto offices). The offices and activities of the VdA Legal Partners network were not accounted for, seeing as their operation is the responsibility of each respective local partner.

All direct (scope 1) and indirect (scope 2 and scope 3) sources of emissions, recommended by the LSA Carbon Footprint Protocol and included in the most recent version of the LSA Carbon Reporting Tool, have been accounted for. Emissions resulting from the disposal of mixed waste were also included within scope 3 given that the LSA stresses the importance of considering this source of emissions when calculating the carbon footprint, and the fact that relevant data was available for Portugal.

Information on paper consumption is also presented, as recommended by the LSA. However, emissions associated to paper's life cycle have not been taken into account in the calculation of VdA's carbon footprint.

# **Calculation Parameters**

All six greenhouse gases covered by the Kyoto Protocol were considered. The results are presented in CO2 equivalent, using the Global Warming Potential (GWP) values published by the Intergovernmental Panel on Climate Change (IPCC – Fourth Assessment Report).

Emissions were calculated based on data representative of VdA's activity in 2017. The emission factors defined by the IPCC were applied to this data and then adapted to the Portuguese reality, based on complementary data published by national official entities.

The following specific criteria were also applied:

- Electricity Average emission factor of mainland Portugal's power grid (electricity production, most recent data from IEA) and annual emission factor for 2017, as published by VdA's electricity supplier.
- Air travel Emission factors per passenger.km for each type of flight (short, medium and long-haul). In accordance with the LSA Protocol guidelines, the Radiative Forcing Index (RFI) was not applied to these emissions.
- **Train travel** Emission factor representative of Portugal's public railway transport network.
- Travel by rent-a-car or personal car Emission factor representative of the average light-duty passenger vehicle (petrol or diesel-run) circulating in Portugal.
- Waste treatment Emission factor representing the total period of waste degradation in landfill (30 years). Emissions linked to recycling and energy recovery are considered void, as these are allocated to the respective sectors of activity.
- Treatment of water consumed and wastewater produced Emission factor representative of the corresponding processes.
- Transport & distribution losses of electricity consumed Emission factor representative of T&D losses in mainland Portugal.



# **Data Collection: Procedures and Assumptions**

The data here presented with respect to VdA's activity in 2017 was obtained as follows:

- On-site fuel consumption Calculated based on the costs charged by the building administration, determined in accordance with area occupied and the average annual price of diesel heating fuel in 2017 (source: Portuguese Directorate General for Energy and Geology).
- Fuel consumption by the firm's vehicles Calculated based on the firm's accounting movements and the average annual price of fuel in 2017 (source: Directorate General for Energy and Geology).
   Only fuel consumed by the firm's motorbikes (used for deliveries) was considered. The refuelling of partners' cars was excluded.
- Electricity consumption at the firm's premises Data extracted from the electricity bills issued by the building administrations (of VdA's Lisbon and Oporto offices). Consumption was estimated for the month of December.
  - At the Lisbon office, consumption by floor (invoiced according to the monthly meter readings) and consumption in common areas (lounges, lifts and cooling system) was included, as invoiced by the building administration based on area occupied.
- Air travel Register of flights. Distances were calculated based on the origin-destination pair approach, plus the adjustment factor (non-direct routes and waiting time for landing).
- Train travel Calculated based on the firm's accounting movements, identifying origin-destination pairs based on the cost/type of trips between Portugal's main train stations (Lisbon, Oporto, Coimbra, Faro and Aveiro).
- Travel by taxi Calculated based on the firm's accounting movements and the average price per km charged for taxi rides (according to the tariff list in force in 2017 and using the standard urban daytime tariff as a basis) in a four-seater car, with no extra charges (source: Portuguese Directorate General for Economic Activities and Antral).
  - From the second quarter of 2017, Uber trips were also included and calculated based on billing information (km travelled).

- Rent-a-car travel Calculated based on the firm's accounting movements and the number of km charged in the service provider's invoices. Petrol supply was not taken into account in order to avoid double counting.
- Business travel using personal car Calculated based on the firm's accounting movements and fixed reimbursement amount per km. Petrol supply was not taken into account in order to avoid double counting.
- Waste production Calculated based on the daily tally of number of bags with each type of waste and on a weight (kg) per bag ratio.
- Water consumption Information extracted from the water bills issued by the building administration (Lisbon office). Consumption was estimated for the month of December.
- Disposal of wastewater Calculated based on water consumption levels.
- Losses of electricity in the transport and distribution networks –
  Calculated based on electricity consumption and % of losses
  registered in the electrical transport and distribution networks in
  Portugal.

# Limitations of the Data

In 2017, it was not possible to collect data on:

- Energy consumption levels (fuel and electricity) in the common areas of VdA's Oporto office;
- Use of f-gases in the air-conditioning and refrigeration systems;
- Distance travelled in rental cars abroad;
- Water consumption levels at the Oporto office.



# Operational Data Used to Calculate VdA's Carbon Footprint

		2011	2012		2013 20		2014		2015		2016		2017	
Scope 1	Unid		Δ	'11-12 (%)	Δ	'12-13 (%)	Δ	'13-14 (%)	Δ'	14-15 (%)	Δ	'15-16 (%)	Δ'	'16-17 (%)
Office fuel consumption		15 624	10 208		9 760		6 608		11 191		4 532		4 233	
Heating diesel	1	15 624	10 208	-35%	9 760	-4%	6 608	-32%	11 191	69%	4 532	-60%	4 233	-7%
Own fleet fuel consumption		2 393	2 424		3 081		2 747		3 223		3 130		3 173	
Gasoline - motorbikes	1	2 393	2 424	1%	3 081	27%	2 747	-11%	3 223	17%	3 130	-3%	3 173	1%
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.	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		1 264 976		1 358 259	
Electricity	kWh	1 377 137	1 263 980	-8%	1 185 500	-6%	1 141 406	-4%	1 617 173	42%	1 264 976	-22%	1 358 259	7%
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%	4 361 557	54%	6 239 942	43%
Airplane	pkm	1 358 044	1 396 324	3%	1 197 514	-14%	1 364 356	14%	2 670 533	96%	4 176 345	56%	6 064 098	45%
Short-haul	pkm	2 998	5 709	90%	4 111	-28%	10 081	145%	29 270	190%	42 185	44%	31 327	-26%
Medium-haul	pkm	573 255	443 487	-23%	509 478	15%	498 213	-2%	839 837	69%	908 301	8%	1 249 274	38%
Long-haul	pkm	781 792	947 127	21%	683 925	-28%	856 062	25%	1 801 426	110%	3 225 860	79%	4 783 497	48%
Train	pkm	34 545	41 035	19%	34 145	-17%	42 984	26%	37 733	-12%	34 854	-8%	23 278	-33%
Taxi	vkm	25 455	16 984	-33%	13 285	-22%	16 625	25%	22 315	34%	20 888	-6%	26 289	26%
Rent-a-car	vkm	28 758	31 364	9%	21 557	-31%	11 035	-49%	10 709	-3%	25 501	138%	55 450	117%
Own cars at the firm's service	vkm	70 532	82 757	17%	80 501	-3%	100 795	25%	99 734	-1%	103 969	4%	70 827	-32%
Office waste production		34 769	34 963	1%	36 859	5%	29 484	-20%	31 836	8%	35 224	11%	42 553	21%
Recycling	kg	18 794	20 554	9%	22 579	10%	17 080	-24%	18 074	6%	19 572	8%	24 031	23%
Mixed waste	kg	15 975	14 409	-10%	14 280	-1%	12 404	-13%	13 762	11%	15 652	14%	18 522	18%
Water consumption											2 979		9 819	230%
Water consumption	m3										2 979		9 819	230%

### 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

Water: data not available for Oporto office.





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