2023

# CARBON FOOTPRINT AND ENVIRONMENTAL INDICATORS

AUGUST 2024

# CARBON FOOTPRINT REPORT

This Report publishes the results of Vieira de Almeida & Associados – Sociedade de Advogados, SP, RL.'s (VdA) monitoring of its carbon footprint and corresponding environmental indicators for 2023.

The Carbon Footprint Report is the main annual assessment tool of VdA's Green Project (environmental sustainability project) and is used to report its results to the Legal Sustainability Alliance (LSA), an association of which the Firm is a member.

The figures presented in this Report were calculated according to The Greenhouse Gas Protocol methodology, applied to the legal sector, and using calculation data appropriate to the Portuguese reality.

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In 2023, VdA set new interim performance targets for 2024.

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|---|---|---|---|---|---|
| RESOURCE CONSUMPTION PER STAFF MEMBER | -2.5% | -35% | | | |
| | | Energy +18% | Water +28% | Paper -52% | Travel -29% |
| CARBON EMISSIONS PER STAFF MEMBER | -2.5% | +4%* | | | |
| WASTE RECOVERY RATE | +2.5% | +3% | | | |
| RENEWABLE ELECTRICITY [new 2023] | 100% | 100% | | | |
| FSC® CERTIFIED PAPER [new 2024] | 100% | [no data] | | | |

Baseline year: 2022

* Excluding Scope 3 – Categories 1 and 2 (production of goods, services, and fixed assets), recorded from 2023.

# VdA's Environmental Performance in 2023

**100%** renewable electricity

**240 $tCO_{2e}$** avoided per year, equivalent to

**4 070** car trips between Lisbon and Porto

**3 017 kWh** of power consumed per staff member

**+18%** 2022-2023

100% of the electricity consumed on VdA's premises comes from renewable sources.

Its generation is carbon neutral.

**8 624 km** travelled per staff member on business

**-29%** 2022-2023

**76%** recovered waste

**+3%** 2022-2023

Over three quarters of the waste generated is recovered.

**12 kg** of paper used per staff member

**-52%** 2022-2023

Paper consumption continued to fall, reflecting the effectiveness of the management and awareness-raising measures implemented.

**10 $m^3$** of water consumed per staff member

**+28%** 2022-2023

The growing use of VdA's head office building for engagement with external stakeholders contributed to the increase in electricity and water consumption.

The Firm's carbon footprint (Scope 1, 2 and 3 emissions) was

**2 767 $tCO_{2e}$**

**2,02 $tCO_{2e}$** of carbon emissions per staff member

**+4%*** 2018-2022

* Excluding Scope 3 – Categories 1 and 2 (production of goods, services, and fixed assets), recorded from 2023.

**275 000** trees/year to offset the Firm's carbon footprint

The use of renewable electricity reduces by around 15% the carbon footprint of VdA's value chain (Scope 1, 2 and 3) and the emissions of its own operations by 99% (Scope 1 and 2).

Notes: (1) Energy includes electricity and fuels (natural gas and diesel) consumed on the premises, and petrol consumed by the Firm's fleet (motorbikes). (2) Travel includes business trips by plane, train, taxi and TVDE, rental cars, and personal vehicles used for Firm business. (3) Carbon footprint includes Scope 1, 2 and 3 emissions and considers electricity emissions calculated according to the specific carbon content of the electricity purchased (Market-based method). (4) Emissions avoided with the purchase of renewable electricity in 2023 correspond to the emissions associated to the consumption of an equivalent quantity of electricity with average carbon content of the national power grid, in the same period.

# VdA's CARBON FOOTPRINT

# VdA's Carbon Footprint

In 2023, VdA completed the expansion of its carbon footprint accounting scope, bringing the process into line with international best practice.

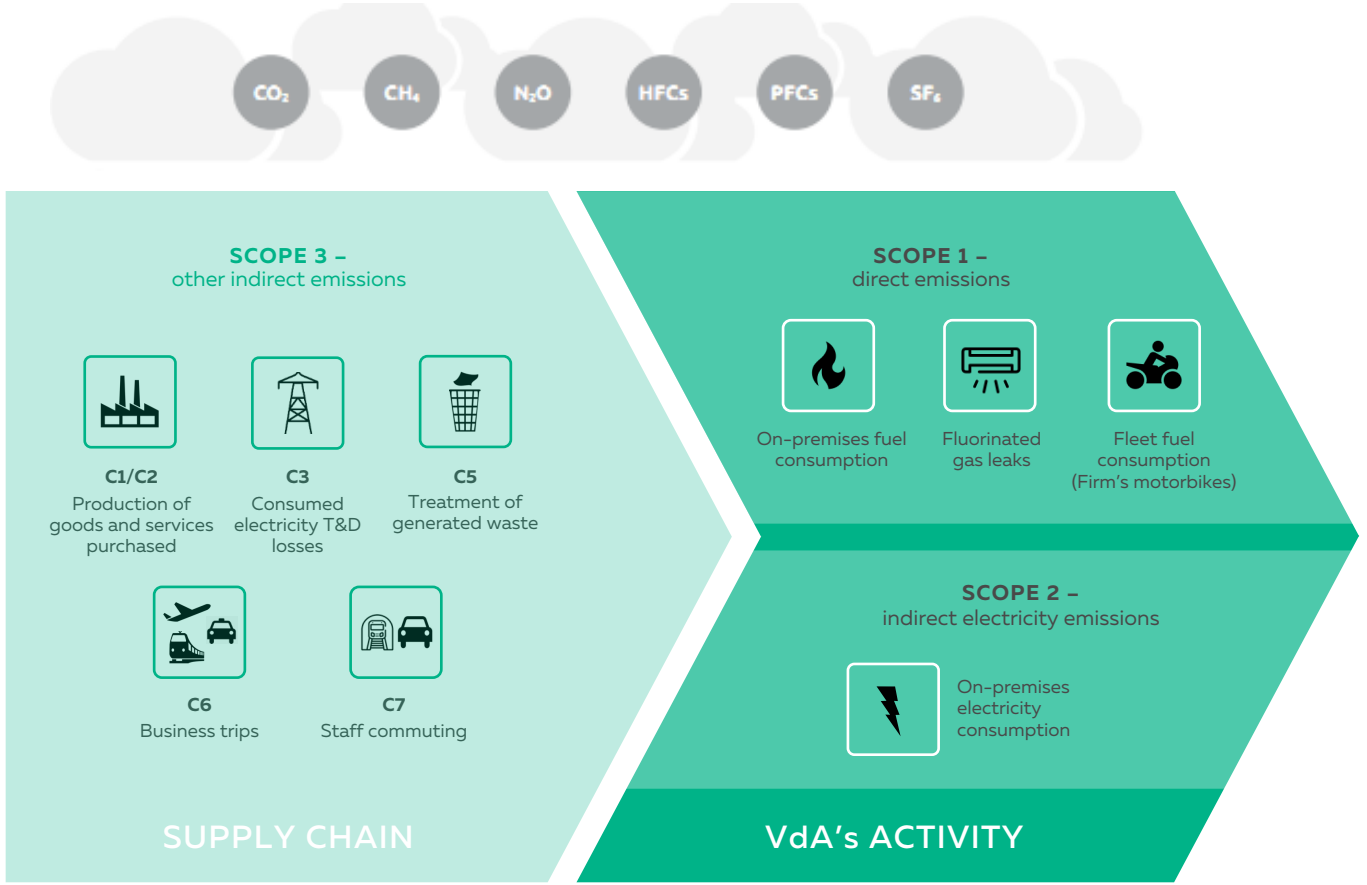
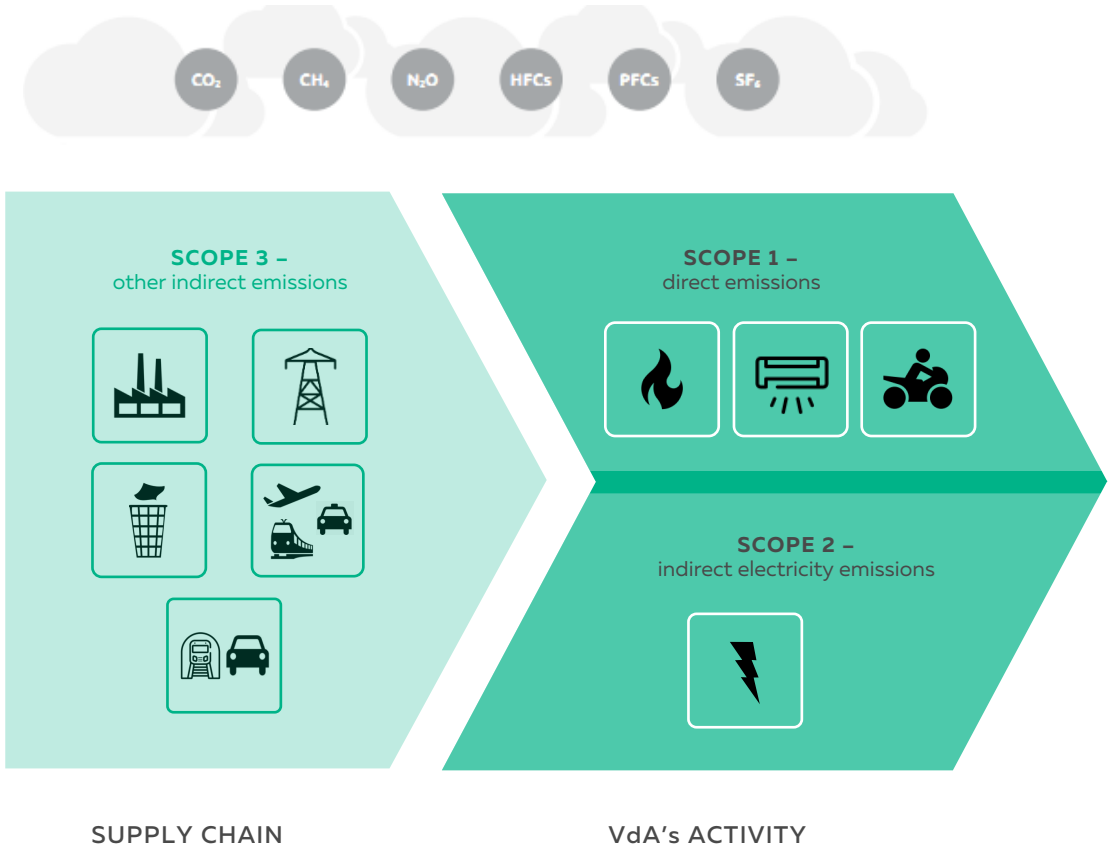



**Fig. 1 –** VdA's carbon footprint: emission sources by scope and by value chain stage

# VdA's Carbon Footprint




Greenhouse gas emissions (GHG) arising from human activities is recognised as the primary cause of climate change. Assessing and reducing such emissions across all sectors of activity is key to addressing this threat.

According to the Intergovernmental Panel on Climate Change's latest report, global emissions must be reduced by 50% by 2030 and a neutral balance between carbon emissions and removals must be achieved by 2050 to limit global warming in 2100 to 1.5°C above pre-industrial levels.

VdA's operations are directly and indirectly responsible for the emission of various GHGs, chief among them being carbon dioxide (CO2). Emissions result from both the Firm's activities and its supply chain. VdA monitors its performance in terms of energy, resources and water consumption, as well as travel, every quarter through the Green Barometer (a tool of the VdA Green Project, the Firm's environmental sustainability programme).

Our results are regularly shared with all staff, accompanied by information and awareness-raising messages.

Based on the Green Barometer findings, VdA has been quantifying its carbon footprint since 2011, using The Greenhouse Gas Protocol methodology, applied to the legal sector, in line with the Legal Sustainability Alliance (LSA) recommendations. The Firm has been broadening the scope of the accounting process, which was completed in 2023, aligning it with best practice.

VdA is a member of the LSA, an international organisation of law firms committed to promoting sustainability.

VdA is also a member of BCSD Portugal, a business association part of the global network of the World Business Council for Sustainable Development (WBCSD), and endorses several initiatives, including Act4nature, Lisboa Capital Verde 2020 and The Porto Protocol, a business forum for the exchange of information and debate on combating climate change.

VdA is a member of the United Nations Global Compact and is among the first 600 companies in the world to join the SDG Ambition Accelerator Programme, through which the Firm commits to actively contribute to the achievement of the Sustainable Development Goals (SDGs).

# RESOURCE CONSUMPTION

# Resource Consumption

In 2023, VdA started monitoring additional environmental indicators and set interim performance targets by 2024.

## Energy


**Fig. 2 –** Energy consumption per staff member

| | 2022 | 2023 |
|---|---|---|
| **Total energy consumption (kWh)** | 1 283 497 | **1 402 958** |

2023 saw a reverse in the downward trend of energy consumption due to increased electricity consumption at VdA's head office building, despite the premises' high level of energy efficiency.

Use of the building increased significantly over the year, mainly due to the organisation of events – conferences, meetings, training events – which brought a growing number of visitors to the building, in line with the Firm's strategy of fostering closer ties with its stakeholders.

## Renewable Electricity

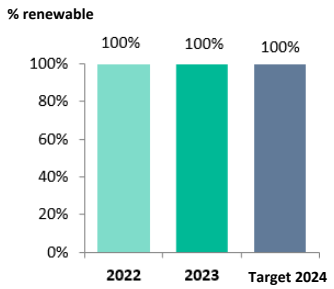



**Fig. 3 –** Percentage of renewable electricity in total electricity consumption

100% of the electricity consumed on VdA's premises comes from renewable sources.

In 2023, renewable-certified electricity continued to be purchased, and photovoltaic solar panels were installed on the head office building, which now directly supply part of the consumption through self-generation.

## Business Travel

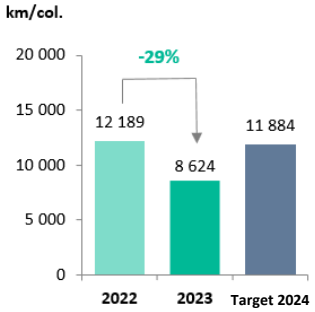



**Fig. 4 –** Distance travelled per staff member on business

| | 2022 | 2023 |
|---|---|---|
| **Total distance travelled (km)** | 6 106 792 | **4 260 390** |

2023 saw a drop in air travel, which led to an overall reduction in the distance travelled on business trips.

Remote meetings and the use of digital collaboration tools have kept both the total distance and distance travelled per staff member below pre-pandemic levels.

# Resource Consumption



## Water

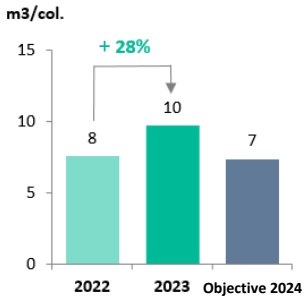



**Fig. 5 –** Water consumption per staff member

| | 2022 | 2023 |
|---|---|---|
| **Total water consumption (m3)** | 3 783 | **4 504** |

In 2023, water consumption increased, in line with that registered for electricity consumption, mainly due to the growing use of the Firm's head office building by external visitors attending events.

## Paper

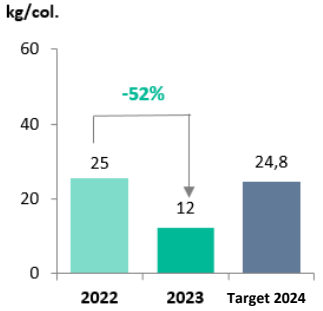



**Fig. 6 –** Paper consumption per staff member

| | 2022 | 2023 |
|---|---|---|
| **Total paper consumption (kg)** | 12 736 | **6 077** |

The downward trend in paper consumption continued in 2023.

The measures implemented to rationalise printing volumes and the associated internal awareness campaigns continued to be effective.

## Certified Paper

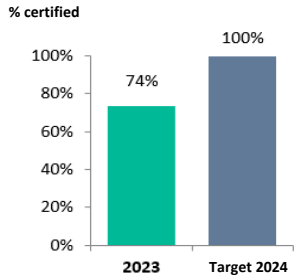



**Fig. 7 –** Percentage of certified sustainably-produced paper in total paper consumption

In 2023, the Firm also started monitoring its consumption of FSC® certified paper, which ensures its origin from sustainably managed forests.

74% of the paper consumed during the year was certified as being of sustainable origin.

## Waste

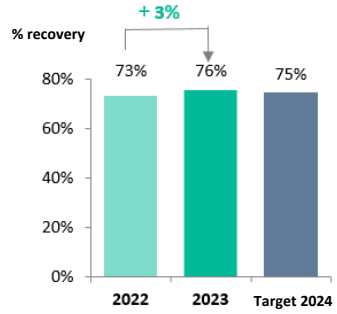



**Fig. 8 –** Waste recovery rate

| | 2022 | 2023 |
|---|---|---|
| **Total waste generation (kg)** | 47 381 | **58 176** |

In 2023, the overall waste recovery rate continued to increase: 76% of the waste generated on the Firm's premises was either recycled or organically recovered.

Total waste generation increased due to the growing use of the head office building.

# CARBON FOOTPRINT

# Greenhouse Gas Emissions

The consumption of renewable electricity reduces the carbon footprint of VdA's value chain by around 15% (Scope 1, 2 and 3) and the emissions of its own operations by 99% (Scope 1 and 2).

## Carbon Footprint

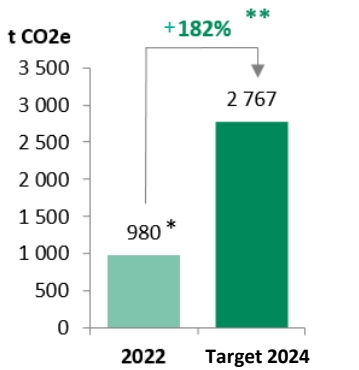



**Fig. 9 –** VdA's Carbon Footprint

* Excluding Scope 3 – Categories 1 and 2 (production of goods, services and fixed assets), recorded from 2023.

** 2% like-for-like, excluding Scope 3 – Categories 1 and 2.

In 2023 – when the indirect emissions associated with the production of goods, services and fixed assets were included for the first time – the total carbon footprint (Scope 1, 2 and 3) significantly increased. These indirect emissions account for around two thirds of total emissions, in keeping with the legal sector standard.

In a like-for-like comparison, in 2023 VdA's carbon footprint increased by 2% in absolute terms compared to the previous year.

## Emissions per Staff Member


**Fig. 10 –** Emissions per staff member

* Excluding Scope 3 - Categories 1 and 2 (production of goods, services and fixed assets), recorded from 2023.

The ratio of emissions per staff member increased by 4% compared to 2022, considering the same accounting perimeter.

This increase was largely due to the update of the conversion factors used to calculate air travel emissions, which started to reflect adjusted aircraft occupancy rates.

# Greenhouse Gas Emissions

t CO2e

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|
| Scope 1 emissions | 11 | 10 | 7 | 14 | 32 | 5 |
| Scope 2 emissions — Location-based method | 397 | 485 | 414 | 331 | 278 | 239 |
| Scope 2 emissions — Market-based method | 467 | 339 | 105 | 0 | 0 | 0 |
| Category 1 - Purchased goods and services | ND | ND | ND | ND | ND | 1 511 |
| Category 2 - Fixed assets | ND | ND | ND | ND | ND | 256 |
| Category 3 - Electricity T&D losses | 39 | 47 | 40 | 30 | 27 | 23 |
| Category 5 - Waste and wastewater treatment | 31 | 28 | 15 | 13 | 14 | 18 |
| Category 6 - Business trips | 601 | 593 | 147 | 94 | 515 | 562 |
| Category 7 - Commuting | ND | ND | ND | ND | 392 | 386 |
| Category 8 - Leased premises | ND | ND | ND | ND | ND | 7 |
| Scope 3 emissions | 671 | 668 | 201 | 137 | 948 | 2 762 |
| Total emissions — Market-based method | 1 149 | 1 016 | 313 | 151 | 980 | 2 767 |
| Total emissions per staff member | 2.80 | 2.32 | 0.73 | 0.33 | 1.96 | 5.60 |
| Total emissions per staff member (except Scope 3 - C1/C2) | 2.80 | 2.32 | 0.73 | 0.33 | 1.96 | 2.02 |

**Tab. 1 –** VdA's Carbon Footprint: overall results

Market-based method: considers the carbon content of electricity purchased from the supplier. From 1 July 2020, all the electricity purchased by VdA comes from renewable sources.

Location-based method: considers the average carbon content of electricity generated in Portugal.

Scope 3 emissions — Categories 1 and 2 first recorded in 2023.

ND: No data.

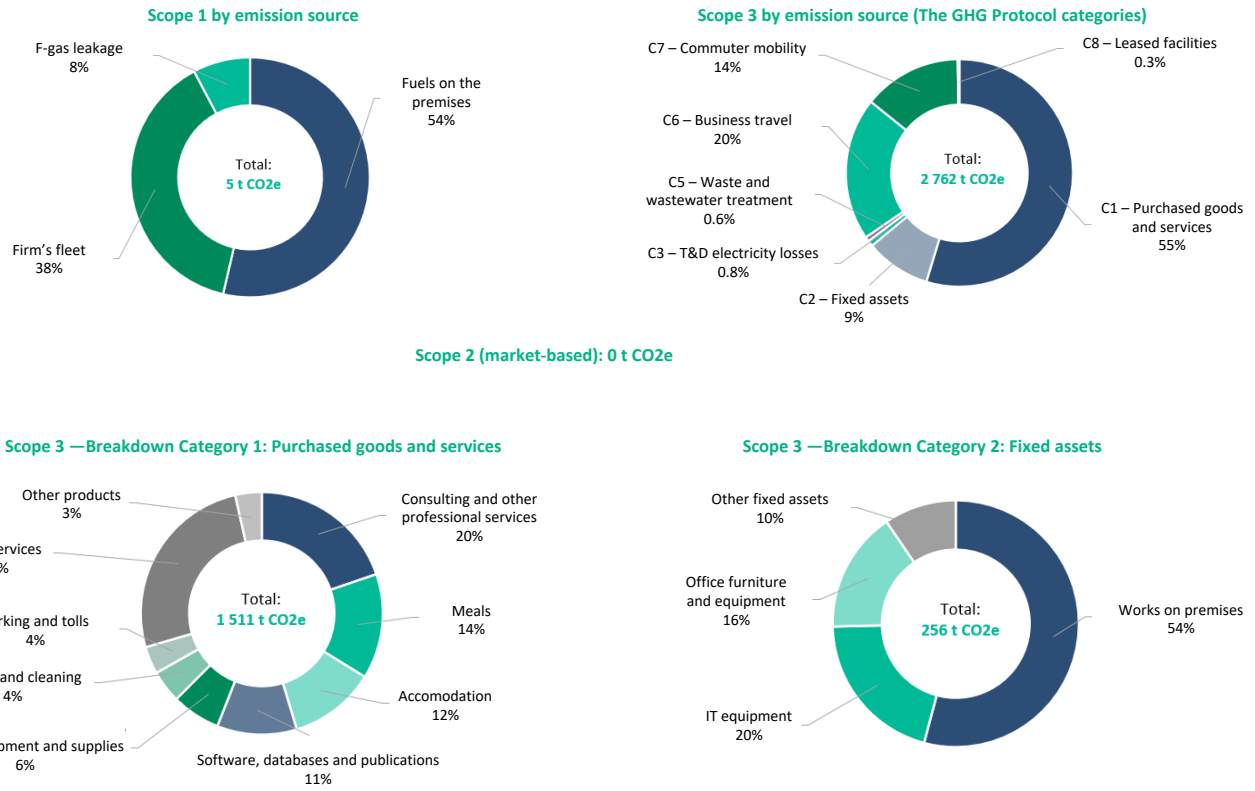
TAPADA NACIONAL DE MAFRA

Under a protocol with the Tapada Nacional de Mafra, VdA helps manage a 31-hectare area (VdA Zero Carbon Zone), planted with mixed hardwood and coniferous trees, in which forestry (pruning and planting) and forest fire defence operations are carried out.

This area was the focus of a research project carried out by the *Instituto Superior de Agronomia* (Higher Institute of Agronomy) in 2022, which tested a new methodology for determining the $CO_2$ removal capacity of that area.

According to the results obtained, the area removes a total of 76 $tCO_2$/year from the atmosphere, which VdA accounts for as a form of voluntary offsetting of part of its carbon footprint.

# Greenhouse Gas Emissions




Scope 1 is of little consequence given that the Firm's own fleet consists of motorbikes for courier services, and that the consumption of natural gas for heating purposes is minimal.

Since 100% of the electricity consumed at the Firm's premises is generated from renewable sources, Scope 2 emissions – typically a relevant source in the services sector – are zero.

Scope 3 is mainly composed of Category 1 and 2 emissions, which account for 64% of the total.

The two other relevant categories are travel-related: business trips (Category 6) and staff commuting (Category 7), which together account for 34%.

**Fig. 11 –** VdA Carbon Footprint 2023: breakdown by emission source

## VdA's carbon footprint is almost entirely made up of Scope 3 emissions.

In 2023, VdA completed the calculation of its carbon footprint, quantifying the emissions associated with the production of the products, services and fixed assets it purchases (Categories 1 and 2 of Scope 3).

In this first accounting exercise, financial ratios were used. The results have made it possible to identify the supply items that contribute most to the Firm's carbon footprint, which will serve as a basis for the definition of priorities for engagement with the most relevant suppliers, with the aim of obtaining specific information on their emissions and promoting their reduction.

Drawing on its findings, the Firm intends to begin a process of evaluating and adopting a more ambitious emissions reduction target, in line with climate science (SBT – Science-Based Target), to be submitted to the Science-Based Targets initiative (SBTi) for approval.

# ANNEXES

# Resource Consumption – Detailed information

| | | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unit | | Δ'17-18 (%) | | Δ'18-19 (%) | | Δ'19-20 (%) | | Δ'20-21 (%) | | Δ'21-22 (%) | | Δ'22-23 (%) |
| On-premises fuel consumption | kWh | 23 632 | -46% | 24 264 | +3% | 12 266 | -49% | 10 384 | -15% | 11 287 | +9% | 12 881 | +14% |
| Heating oil | L | n.a. | | n.a. | | n.a. | | n.a. | | n.a. | | n.a. | |
| Natural gas | kWh | 20 650 | | 24 264 | +18% | 11 112 | -54% | 9 389 | -16% | 10 790 | 15% | 12 373 | +15% |
| Diesel for stationary engines | L | 300 | | 0 | -100% | 116 | +100% | 100 | -14% | 50 | -50 % | 51 | +2% |
| Own fleet's fuel consumption | l | 2 623 | -17% | 1 918 | -27% | 1 374 | -28% | 1 562 | +14% | 895 | -43 % | 824 | -8% |
| Petrol – motorbikes | L | 2 623 | -17% | 1 918 | -27% | 1 374 | -28% | 1 562 | +14% | 895 | -43% | 824 | -8% |
| Use of fluorinated gases in equipment | kg | | | | | 1 | | 2 | +135% | 13 | +550% | 0.2 | -98% |
| Fluorinated gas leaks | kg | 0 | | 0 | | 1 | +100% | 2 | +135% | 13 | +550% | 0.2 | -98% |
| On-premises electricity consumption | kWh | 1 370 588 | +1% | 1 337 376 | -2% | 1 336 209 | -0.1% | 1 299 246 | -2.8% | 1 264 087 | -2.7% | 1 382 630 | +9.4% |
| Electricity | kWh | 1 370 588 | +1% | 1 337 376 | -2% | 1 336 209 | -0.1% | 1 299 246 | -3% | 1 264 087 | -3% | 1 382 630 | +9% |
| Business trips using third-party vehicles | km | 5 993 005 | -4% | 6 276 192 | +5% | 1 583 241 | -75% | 837 757 | -47% | 6 106 792 | +629% | 4 260 390 | -30% |
| Air travel | pkm | 5 692 612 | -6% | 6 021 513 | +6% | 1 484 745 | -75% | 633 385 | -57% | 5 918 837 | +834% | 4 067 627 | -31% |
| Short-haul | pkm | 74 245 | +137% | 49 513 | -33% | 7 274 | -85% | 7 474 | +3% | 62 259 | +733% | 102 303 | +64% |
| Medium-haul | pkm | 1 672 681 | +34% | 1 293 858 | -23% | 317 889 | -75% | 293 557 | -8% | 3 903 063 | +1230% | 1 181 464 | -70% |
| Long-haul | pkm | 3 945 686 | -18% | 4 678 142 | +19% | 1 159 582 | -75% | 332 354 | -71% | 1 953 516 | +488% | 2 783 860 | +43% |
| Train | pkm | 63 680 | +174% | 73 570 | +16% | 35 820 | -51% | 15 045 | -58% | 50 973 | +239% | 49 770 | -2% |
| Taxi | vkm | 50 145 | +91% | 55 555 | +11% | 23 319 | -58% | 46 264 | +98% | 64 623 | +40% | 81 481 | +26% |
| Rental car | vkm | 128 823 | +132% | 55 542 | -57% | 9 821 | -82% | 25 196 | +157% | 29 011 | +15% | 29 819 | +3% |
| Personal vehicle used for Firm business | vkm | 57 745 | -18% | 70 012 | +21% | 29 536 | -58% | 117 867 | +299% | 43 348 | -63% | 31 693 | -27% |
| On-premises waste generation | | 70 292 | +65% | 65 722 | -7% | 48 217 | -27% | 33 250 | -31% | 47 381 | +4 % | 58 176 | +23% |
| Recycling | kg | 42 522 | +77% | 39 196 | -8% | 34 289 | -13% | 21 831 | -36% | 34 654 | +59% | 44 002 | +27% |
| Mixed waste collection | kg | 27 771 | +50% | 26 526 | -4% | 13 928 | -47% | 11 419 | -18% | 12 728 | +11% | 14 173 | +11% |
| On-premises water consumption | | 4 346 | -56% | 5 393 | +24% | 3 241 | -40% | 3 516 | +8% | 3 783 | +8% | 4 504 | +19% |
| Water consumed | m3 | 4 346 | -56% | 5 393 | +24% | 3 241 | -40% | 3 516 | +8% | 3 783 | +8% | 4 504 | +19% |
| Paper consumption | | 21 200 | +15% | 15 439 | -27% | 8 482 | -45% | 15 290 | +80% | 12 736 | -17% | 6 077 | -52% |
| Paper consumed | kg | 21 200 | +15% | 15 439 | -27% | 8 482 | -45% | 15 290 | +80% | 12 736 | -17% | 6 077 | -52% |

**Note:**
Own fleet's fuel consumption:
Motorbikes only, does not include the refuelling of partners' vehicles.

# Carbon Footprint – Detailed information

| | Unit | 2011 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | Δ'22-23 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Scope 1** | **tCO2e** | **49** | **24** | **37** | **19** | **18** | **11** | **10** | **7** | **14** | **32** | **5** | **-84%** |
| Fuel on the premises | tCO2e | 43 | 17 | 29 | 12 | 11 | 5 | 5 | 3 | 2 | 2 | 3 | +14% |
| Own fleet (motorbikes) | tCO2e | 6 | 7 | 7 | 7 | 7 | 6 | 5 | 3 | 4 | 2 | 2 | -10% |
| Use of fluorinated gases | ND | ND | ND | ND | ND | ND | 0 | 0 | 1 | 8 | 27 | 0 | -99% |
| **Scope 2 – Market-based method** | **tCO2e** | **472** | **308** | **815** | **469** | **568** | **467** | **339** | **105** | **0** | **0** | **0** | **0%** |
| **Scope 2 – Location-based method** | **tCO2e** | **547** | **349** | **461** | **346** | **474** | **397** | **485** | **414** | **331** | **278** | **239** | **-14%** |
| Electricity – Market-based Method | tCO2e | 472 | 308 | 815 | 469 | 568 | 467 | 339 | 105 | 0 | 0 | 0 | 0% |
| Electricity – Location-based Method | tCO2e | 547 | 349 | 461 | 346 | 474 | 397 | 485 | 414 | 331 | 278 | 239 | -14% |
| **Scope 3** | **tCO2e** | **177** | **162** | **283** | **464** | **679** | **671** | **668** | **201** | **137** | **948** | **2 762** | **191%** |
| C1 – Purchased goods and services | tCO2e | | | | | | | | | | | 1 511 | n.a. |
| C2 – Fixed assets | tCO2e | | | | | | | | | | | 256 | n.a. |
| C3 – Electricity T&D losses | tCO2e | | | | 34 | 46 | 39 | 47 | 40 | 30 | 27 | 23 | -18% |
| C5 – Waste and wastewater treatment | tCO2e | 13 | 8 | 9 | 18 | 39 | 31 | 28 | 15 | 13 | 14 | 18 | +26% |
| C6 – Business trips | tCO2e | 164 | 154 | 274 | 412 | 594 | 601 | 593 | 147 | 94 | 515 | 562 | +9% |
| Air travel | tCO2e | 140 | 130 | 249 | 383 | 565 | 554 | 554 | 133 | 54 | 485 | 533 | +10% |
| Train travel | tCO2e | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 0 | 1 | 1 | -2% |
| Taxi/TVDE | tCO2e | 5 | 3 | 4 | 4 | 5 | 9 | 11 | 5 | 10 | 14 | 16 | +17% |
| Rental cars | tCO2e | 5 | 2 | 2 | 5 | 10 | 24 | 11 | 2 | 5 | 6 | 6 | -3% |
| Personal vehicles used for Firm business | tCO2e | 13 | 18 | 18 | 19 | 13 | 11 | 14 | 6 | 25 | 9 | 6 | -31% |
| C7 – Commuting | tCO2e | | | | | | | | | | 392 | 386 | -1% |
| C8 – Leased premises (electricity) | tCO2e | | | | | | | | | | | 7 | n.a. |
| **TOTAL (Scope 1, 2 and 3) – Market-based method** | **tCO2e** | **697** | **494** | **1 135** | **952** | **1 265** | **1 149** | **1 016** | **313** | **151** | **980** | **2 767** | **+182%** |
| **TOTAL (Scope 1, 2 and 3) – Market-based method (like-for-like) *** | **tCO2e** | **697** | **494** | **1 135** | **952** | **1 265** | **1 149** | **1 016** | **313** | **151** | **980** | **1 000** | **+2%** |

***** Excluding Scope 3 - Categories 1 and 2 (production of goods, services and fixed assets), recorded from 2023.

## Accounting Methodology

VdA's carbon footprint is calculated in accordance with The Greenhouse Gas Protocol methodology applied to the legal sector, based on the Legal Sustainability Alliance (LSA) guidelines.

The Greenhouse Gas Protocol Scope 2 Guidance on the calculation of emissions associated with electricity consumption was also followed.

The carbon footprint is presented considering total Scope 1, 2 and 3 emissions, and using the Scope 2 emissions figure calculated according to the market-based method, which reflects the specific carbon content of the electricity purchased.

## Accounting Thresholds

The calculation of emissions only covers VdA's activity in Portugal, at its Lisbon and Porto offices.
The premises and operations of the international VdA Legal Partners network are not considered, as the local partners are responsible for their own operations.

All direct (Scope 1) and indirect (Scope 2) emission sources associated with the energy purchased have been calculated. In the context of Scope 3, emission categories relevant to the Firm's operations were calculated, namely those associated with the production of goods, services and fixed assets, losses in the transmission and distribution of the electricity purchased, treatment of the waste and wastewater generated on the Firm's premises, treatment of consumed water, business trips, staff commuting, and energy consumption on leased premises, where this supply is included in the rent.

Additional information on paper consumption is also provided. However, the emissions associated with the respective life cycle are not included in the carbon footprint calculation.

## Calculation Elements

The six Kyoto Protocol greenhouse gases were accounted for, with the results being presented in $CO_2$ 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 activity data representative of the Firm's operations throughout the year, to which emission factors defined in accordance with the IPCC were applied and adjusted to the Portuguese reality based on data published by official entities.

The following specific criteria were applied:

- **Electricity** – Market-based method: annual emission factor, for the reporting year, published by the electricity supplier. From the second half of 2020, 100% of the electricity consumed was certified as renewable and accounted for with a zero-emission factor; Location-based method: average emission factor of the power grid in Portugal (latest data from the European Environmental Agency).
- **Production of purchased goods, services and fixed assets** – Sectoral financial ratios derived from Environmentally Extended Input-Output (EEIO) tables, adjusted for inflation.
- **Air travel** – Emission factors per passenger/km for each type of trip. Emissions were not affected by the Radiative Forcing Index (RFI), in line with the guidelines of the LSA Protocol.
- **Train travel** – Emission factor representative of rail passenger transport in Portugal.
- **Travel in rental cars and personal vehicles** – Emission factor representative of passenger cars (petrol and diesel) in circulation in Portugal.
- **Waste treatment** – Emission factor for the entire landfill waste degradation period (30 years). Emissions linked to recycling and energy recovery are considered to be zero, as they are allocated to the relevant economic sectors.
- **Treatment of consumed water and discharged wastewater** – Emission factors representative of the relevant processes.
- **T&D losses of electricity consumed** – Emission factor representative of losses on the power grid in Portugal (% of losses published by the *Direção-Geral de Energia e Geologia* (Directorate-General for Energy and Geology) (DGEG) and average emission factor of the national power grid).
- **Commuting** – Emission factors representative of individual and collective transport in Portugal.
- **Energy consumption in leased premises** – Consumption estimate based on the ratio (kWh/m2) calculated for the head office building applied to the occupied area. Location-based emission factor.

## Data Collection: Procedures and Assumptions

The data regarding VdA's operations was obtained as follows:

- **On-premises fuel consumption** – Information derived from supplier invoices (natural gas) and maintenance records (emergency diesel generator and motor pump).
- **Fuel consumption by the Firm's fleet** – Calculated based on accounting entries and the average annual fuel price for the year (source: DGEG). Only includes fuel consumption by the Firm's motorbikes (deliveries). The refuelling of partners' vehicles was not taken into account.
- **On-premises electricity consumption** – Information derived from supplier invoices.
- **Air travel** – Travel records. Distances calculated based on origin-destination pairs, plus adjustment factor (non-direct routes and waiting for landing).
- **Train travel** – Calculated based on accounting entries, identifying origin-destination pairs based on the standard cost-type of journeys between the main train stations (Lisbon, Porto, Coimbra, Faro and Aveiro).
- **Taxi rides** – Calculated based on accounting entries and the average price per kilometre for taxi services, according to the fares in force that year, and assuming an urban daytime fare for a four-passenger vehicle, without any supplements (source: *Direção-Geral das Atividades Económicas* (Directorate-General for Economic Activities) and Antral). Also includes rides in TVDE platform vehicles (individual passenger transport in uncharacterised vehicles), based on the distances recorded in the relevant invoices.
- **Travel by rental car** – Calculated based on accounting entries and the number of kilometres recorded in the relevant supplier invoices. Fuel supplies were not considered to avoid double counting.
- **Commuting** – Recorded from 2022. Calculated based on the average $CO_{2e}$/staff member/year ratio derived from the home-work-home commuting pattern measured by a staff survey carried out in 2022 (92% response rate).