



GREENHOUSE  
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INVENTORY

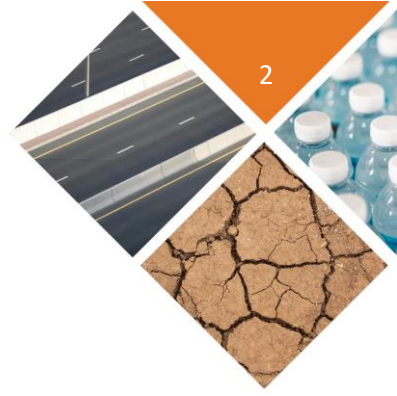
FY2022



**CARBON CALCULATED**  
Measure | Verify | Manage

COGNIA LAW FY2022  
CARBON FOOTPRINT REPORT  
11 April 2022

Final Version 1.0



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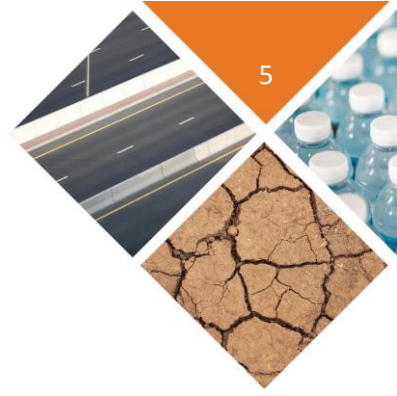
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## KEY TERMS AND ABBREVIATIONS

Abatement	Measures companies take to avoid, reduce, or eliminate sources of GHG emissions within their value chain. Examples include reducing energy use, switching to renewables, and retiring high-emitting assets
Baseline year	A past year used as a baseline to compare year-on-year emissions
CDP	A non-profit organisation that supports companies and cities in the disclosure of their environmental impact to the international investor community (see <a href="http://www.cdp.net">www.cdp.net</a> )
Climate positive / Carbon negative	The activity that goes beyond achieving net-zero carbon emissions to create an environmental benefit by removing additional carbon dioxide from the atmosphere
CO <sub>2</sub>	Carbon dioxide
CO <sub>2</sub> e	Carbon dioxide equivalent – conversion of all greenhouse gases to reflect their global warming potential relative to CO <sub>2</sub>
Decarbonisation	The process by which CO <sub>2</sub> emissions are reduced or eliminated. Under the Net-Zero Standard, most companies are required to reduce emissions by at least 90% to reach net-zero
Defra	United Kingdom Department for Environment, Food and Rural Affairs
Direct emissions	Greenhouse gas emissions from facilities/sources – e.g., generators, fugitive emissions, vehicle fleets, etc. – owned or controlled by a reporting company
Downstream emissions	Greenhouse gas emissions related to manufactured and/or sold goods and services, e.g., end-of-life treatment of sold products, transportation and distribution of sold products and franchises
Emission factors	Specific value used to convert activity data into greenhouse gas emission values, presented in specific units, e.g., kgCO <sub>2</sub> e/km travelled
FTE	Full-time employee
Fugitive emissions	Emissions from gases or vapours from pressurised equipment due to leaks and other unintended or irregular releases of gases e.g., air-conditioning gas leaks, refrigeration and fire-suppressant gas refills, or methane emissions from coal mining
FY	Financial year
GHG Protocol	Greenhouse Gas Protocol – International methodology used to calculate the carbon footprint of an organisation, developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI)
Global Warming Potential (GWP)	An indication of the global warming effect of a greenhouse gas in comparison to the same weight of CO <sub>2</sub>
Indirect emissions	GHG emissions from facilities/sources that are not owned or controlled by the reporting company, but for which the activities of the reporting company are responsible, e.g., purchasing of electricity, business travel, etc.
Intensity	A metric to compare CO <sub>2</sub> e emissions, expressed in terms of another metric of activity, e.g., CO <sub>2</sub> e per FTE, area, income, or tonnes of product



Kyoto Protocol	An international agreement linked to the United Nations Framework Convention on Climate Change, which commits its Parties by setting internationally-binding emission reduction targets. The Protocol was adopted in Kyoto, Japan, in December 1997 and entered into force in February 2005
Market-based electricity	The emissions from electricity-generating sources that companies have purposefully chosen – for example, energy from a specific wind farm – which may be different from the electricity that is generated for the local grid, thus using a supplier-specific emission factor
Neutralisation	The removal and permanent storage of carbon from the atmosphere to counter the impact of emissions that remain unabated from either inside or outside of a company's value chain. This can take the form of technological removals and nature-based solutions
Off-road mobile fuel	Fuel emissions from vehicles used onsite, e.g., forklifts, tractors, but not used on public roads
On-road mobile fuel	Fuel emissions from vehicles used offsite, on public roads, e.g., passenger vehicles, delivery vehicles
Outside of Scopes	Emissions accounted for by the direct CO <sub>2</sub> impact of burning biomass and biofuels where the Scope 1 impact of these fuels has been determined to be a net zero. This also includes fugitive emissions outside of the GHG Protocol
Science Based Target initiative (SBTi)	A partnership between CDP, United Nations Global Compact (UNGC), World Resources Institute (WRI) and World Wildlife Fund (WWF). The initiative enables leading companies to set targets that will hold global warming below 1.5°C or well below the 2°C threshold – as directed by science and promoted through the Paris Agreement
Scope 1 emissions	Emissions resulting from equipment owned or controlled by a reporting company (direct emissions)
Scope 2 emissions	Emissions resulting from consumption of electricity, steam or heat purchased by a reporting company (indirect emissions)
Scope 3 emissions	Emissions resulting from indirect activities, excluding Scope 2, of a reporting company, e.g., commuting travel, business travel, paper consumption (indirect emissions)
Transmission and Distribution (T&D) Losses	The energy losses that occur in the transfer of electricity from the power plant to the end user. Reporting the T&D emissions associated with purchased power helps represent the full impact of an organisation's activities and operations and is regarded as best practice. This does not apply for renewable energy generated onsite
Tank-to-wheel (TtW) emissions	Direct use emissions from fuel combustion in vehicles, generally reported as mobile fuel emissions.
Upstream emissions	Indirect GHG emissions that occur in the development of a material/product, up to the point of sale by the producer, sometimes referred to as cradle-to-gate emissions, e.g., manufacture and delivery of goods or raw materials, business travel, employee commuting and waste generated in operations
Verification/Assurance	The act of reviewing, inspecting or testing by an independent third-party, in order to establish and document that a product, service or system meets regulatory or technical standards
Well-to-Tank (WtT) emissions	Upstream third-party emissions related to the production and distribution of fuel for stationary and mobile equipment and for electricity generation. Generally reported under Scope 3, category 3.
Well-to-Wheel (WtW) emissions	The combination of Well-to-Tank and Tank-to-Wheel emissions.



## ACKNOWLEDGEMENTS

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## REVISION HISTORY

Date	Version	Amendments to Previous Version	Approved By	Prepared By
07.04.2022	Draft – 0.1	First draft – tables only	Not applicable	Nici Palmer
11.04.2022	Final	Added in a comment relating to commuting being reduced due to COVID19. Addition to recommendations section.	Kevin van Tonder	Nici Palmer

## SECTION A

### 1. INTRODUCTION TO CARBON FOOTPRINTING

#### 1.1. WHAT IS A CARBON FOOTPRINT?

##### **Carbon Footprint**

A carbon footprint is the total greenhouse gas emissions caused by an individual, event, organisation, service, place or product, expressed as a carbon dioxide equivalent (CO<sub>2</sub>e)<sup>1</sup>.

A carbon footprint is the measurement of the amount of carbon dioxide (CO<sub>2</sub>) or equivalent (CO<sub>2</sub>e) emissions associated with all the activities undertaken by a person, organisation, product, event or other definable entity (e.g. building, corporation, country, etc.). It includes direct emissions, such as those that result from fossil-fuel combustion in manufacturing, heating, and transportation, as well as emissions from the electricity required to produce goods or deliver services. In addition, direct emissions includes the emissions related to the release of greenhouse gases (GHGs), such as refrigerants, fire suppressants, methane, nitrous oxide, or chlorofluorocarbons (CFCs)<sup>2</sup>. A carbon footprint requires clear and specific boundaries to be set, notably the organisational and operational boundaries, and is completed within a reporting timeframe – usually a twelve-month period of either a calendar or financial year.

#### 1.2. WHY CONDUCT A CARBON FOOTPRINT?

- ◆ It is an appropriate and practical response to:
  - Genuine environmental concerns facing the planet, such as climate change
  - International and investor pressure
  - Brand reputation
  - Carbon Tax
  - Compliance

<sup>1</sup> Sourced from Wikipedia

<sup>2</sup> Sourced from <https://www.britannica.com/science/carbon-footprint>

- ◆ It aligns with internal or statutory reporting requirements, such as:
  - JSE Sustainability reporting requirements
  - National GHG reporting requirements
  - CDP – international questionnaire to JSE100
  - King IV Codes of Corporate Governance
  - Net zero 2050 imperative
- ◆ It assists with highlighting potential operational improvements, such as:
  - Improve waste management systems
  - Reduce electricity and water consumption
  - Renewable/alternative energy options
  - Invest in more efficient products and services
  - Engage with supply chain for deeper understanding of potential impacts
- ◆ It educates employees, investors and clients on the impact of the business on the environment and the role carbon footprinting plays within sustainability and working towards a greener economy.

### 1.3. CARBON FOOTPRINT BASICS

A corporate carbon footprint report is most likely prepared using the GHG Protocol Corporate Accounting and Reporting Standard methodology.

#### **The GHG Protocol**

The GHG Protocol is the most widely used standard for mandatory and voluntary corporate GHG reports and is compatible with other international GHG reporting standards such as ISO 14064. It is derived from a multiple-stakeholder partnership of businesses, NGOs and governments led by the WRI and the WBCSD.

Within the GHG Protocol, accounting and reporting are guided by five principles – **relevance, completeness, consistency, transparency, and accuracy** – which ensure that reported information represents a true and fair account of emissions. These principles are intended to underpin all aspects of GHG accounting and reporting according to the GHG Protocol, and to which Carbon Calculated subscribes in the delivery of all its reports.

In accordance with the GHG Protocol, clear organisational and operational boundaries are defined, and emissions are reported according to Scopes.

- ◆ **Scope 1:** Emissions resulting from the use of equipment owned or controlled by the reporting company (direct emissions). This includes fuels consumed by company-owned or company-controlled equipment such as machinery (stationary fuels); fleet vehicles (mobile fuels); and air-conditioning, refrigeration, and fire-suppressing gas refills (fugitive emissions). Any renewable energy generated in company-owned equipment would also be included here, regardless of whether emissions are generated.
- ◆ **Scope 2:** Emissions resulting from the consumption of electricity, steam or heat purchased by the reporting company (indirect emissions).
- ◆ **Scope 3:** Emissions resulting from the indirect emissions (excluding Scope 2) of the reporting company, e.g., business travel, paper consumption, employee commuting. There are 15 categories (refer to Table 7) within Scope 3 of the GHG Protocol, all of which are optionally reported and some of which may not be relevant to the reporting company.
- ◆ **Outside of Scopes:** Emissions relating to the direct CO<sub>2</sub>e impact of burning renewable biomass and biofuels where the Scope 1 impact of combusting these fuels has been determined to be a net zero. This category also includes fugitive emissions relating to non-Kyoto Protocol gases.

It is important to highlight that under the GHG Protocol, the reporting of both Scope 1 direct emissions and Scope 2 indirect emissions is compulsory. All Scope 3 emissions, (i.e., those from supply chain activities), are reported at the discretion of the reporting company.

Figure 1 below illustrates the breakdown of Scopes and emission categories.



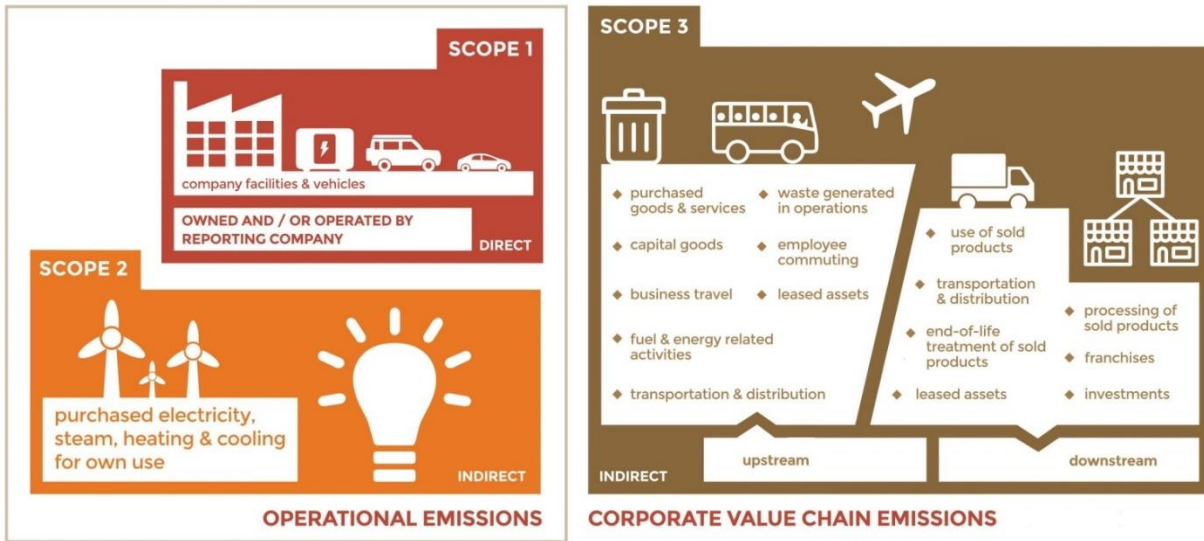
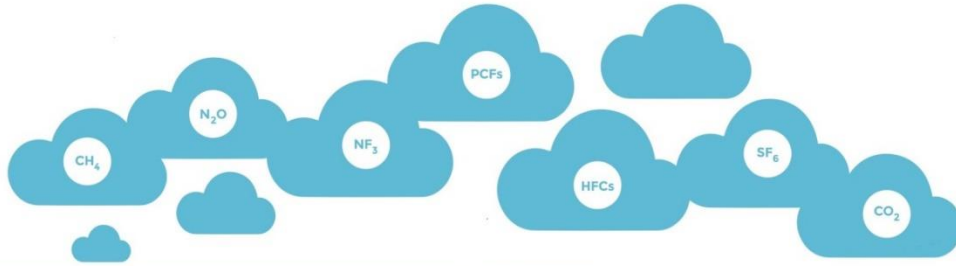
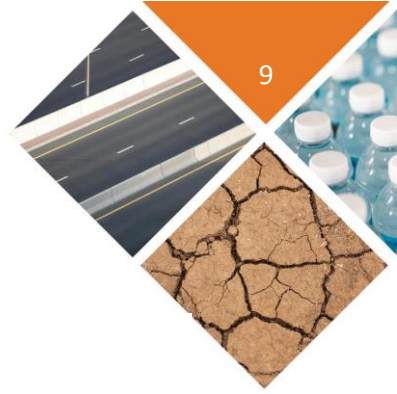


Figure 1: Illustration of Scopes and emission categories

# SECTION B

## 2. COGNIA LAW REPORT OVERVIEW – EXECUTIVE SUMMARY

Figure 2 is a summary of the emissions and company metrics reported by Cognia Law in FY2022.

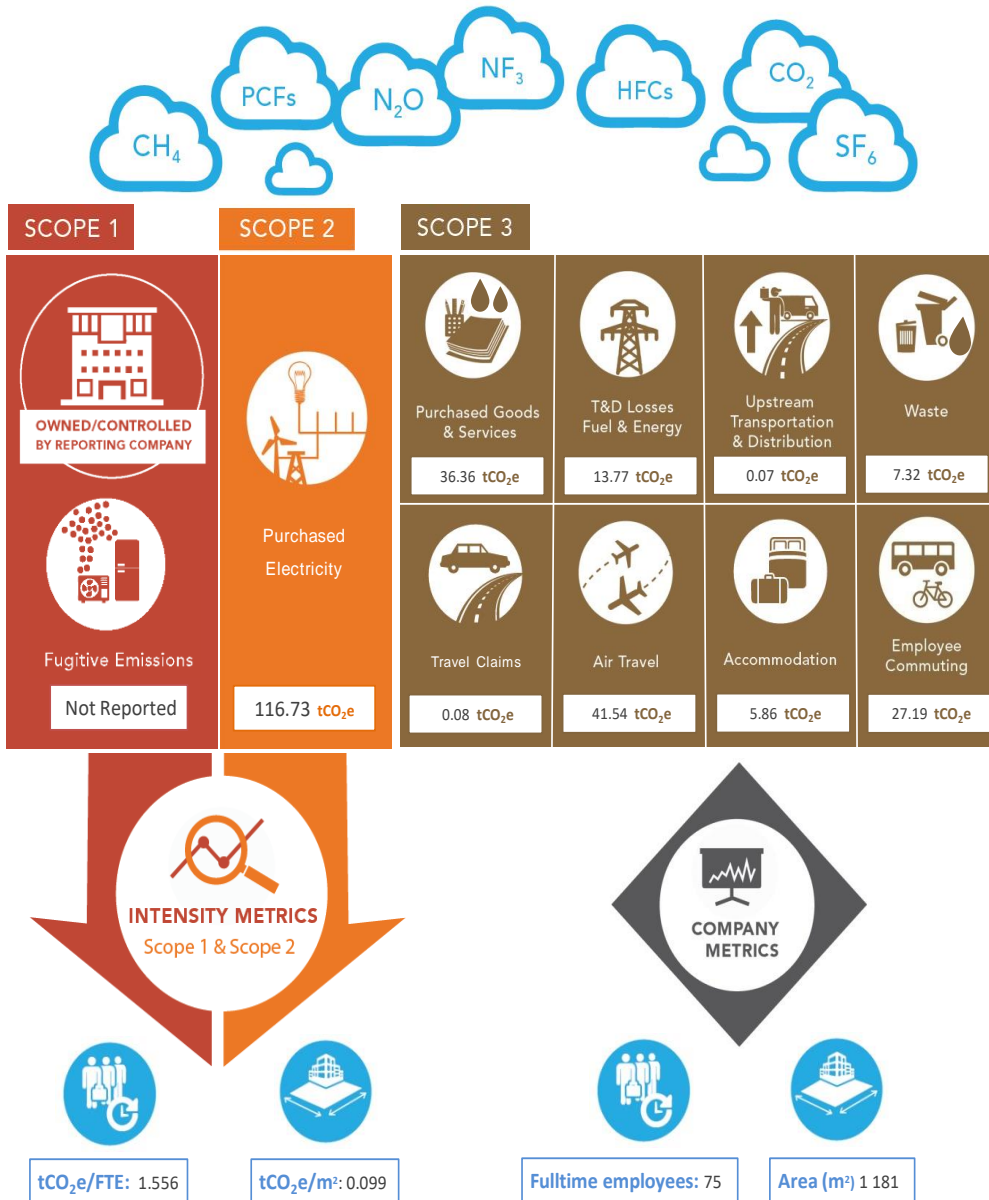


Figure 2: Summary of Cognia Law’s FY2022 emissions and company metrics

**Table 1: OVERVIEW OF COGNIA LAW'S FY2022 GHG EMISSIONS**

<b>REPORTING PERIOD:</b> Cogna Law's financial year (01 March 2021- 28 February 2022)		
<b>CARBON FOOTPRINT CALCULATION CONDUCTED ON:</b> Cogna Law		
<b>METHODOLOGY:</b> GHG Protocol – Corporate Accounting and Reporting Standard		
<b>GHG CONSOLIDATION APPROACH</b> Operational Control		
<b>Company Metrics</b>		
Total Cogna Law employees		97
Total full-time Cogna Law employees (FTE) covered by CFR		75
Total square metreage of area reported		1 181
<b>Scope 1 Direct Emissions</b>		
		<b>Metric tonnes of CO<sub>2</sub>e</b>
Stationary fuel		Not applicable
Fugitive gas		Not reported <sup>3</sup>
Mobile fuel		Not applicable
Onsite renewable energy		Not applicable
<b>TOTAL SCOPE 1 EMISSIONS</b>		<b>0.00</b>
<b>Scope 2 Indirect Emissions</b>		
	<b>Market-based</b>	<b>Location-based</b>
Purchased grid electricity	116.73 <sup>4</sup>	116.73
<b>TOTAL SCOPE 2 EMISSIONS (LOCATION/MARKET-BASED)</b>		<b>116.73<sup>5</sup></b>
<b>TOTAL SCOPE 1 &amp; 2 EMISSIONS (LOCATION/MARKET-BASED)</b>		<b>116.73</b>
<b>Intensity Metrics</b>		
Scope 1 & 2 emissions per full-time employee (tCO <sub>2</sub> e/FTE)		1.556
Scope 1 & 2 emissions per square metre of building (tCO <sub>2</sub> e/m <sup>2</sup> )		0.099

<sup>3</sup> Data on fugitive emissions is currently not available.

<sup>4</sup> Cogna Law's market-based electricity is identical to location-based electricity because no supplier-provided contractual instruments were reported in FY2022.

<sup>5</sup> In dual reporting (market-based and location-based methodologies), the Scope 2 total is for the selected methodology and not the combined totals of both methodologies.

**Table 2: OVERVIEW OF COGNIA LAW'S FY2022 GHG EMISSIONS – CORPORATE VALUE CHAIN**

		Metric tonnes of CO <sub>2</sub> e
<b>TOTAL SCOPE 1 EMISSIONS:</b> Direct emissions from owned/controlled operations		Not reported
<b>TOTAL SCOPE 2 EMISSIONS:</b> Indirect emissions from the use of purchased electricity, steam, heating, and/or cooling		116.73
<b>TOTAL SCOPE 1 &amp; 2 EMISSIONS</b>		116.73
<b>Scope 3 Indirect Emissions</b>		
1. Purchased goods and services	Office paper	0.19
	Water	36.18
		36.36
2. Capital goods		Not evaluated
3. Fuel- and energy-related activities	Electricity T&D losses	13.77
	Generator diesel	0.00 <sup>6</sup>
		13.77
4. Upstream transportation and distribution	Courier	0.07
5. Waste generated in operations	Waste generated	Not reported
	Wastewater	7.32
		7.32
6. Business travel	Travel claims	0.08
	Air travel	41.45
	Accommodation	5.86
		47.39
7. Employee commuting		27.19
8. Upstream leased assets		Not applicable
9. Downstream transportation and distribution		Not evaluated
10. Processing of sold products		Not applicable
11. Use of sold products		Not applicable
12. End-of-life treatment of sold products		Not applicable
13. Downstream leased assets		Not applicable
14. Franchises		Not applicable
15. Investments		Not applicable
<b>TOTAL SCOPE 3 EMISSIONS</b>		132.11

<sup>6</sup> The generator is under the operational control of the landlord. No diesel in generators was used during the reporting year.

# SECTION C

## 3. REQUIRED INFORMATION

### 3.1. COMPANY DESCRIPTION

Cognia Law is a law firm whose mission is to connect the legal sector to deliver sustainable outcomes for in-house legal teams by simplifying complex matters, replacing broken procedures with efficient processes, and transitioning from siloed teams to integrated partnerships.

The team comprises of multi-disciplinary professionals ranging from senior, experienced lawyers to paralegals complemented by business professionals, project managers, legal technologists and data scientists.

Cognia Law is headquartered in the United Kingdom with the hub in London. This is complemented by legal and commercial teams in South Africa and by a network of experienced lawyers based across Europe, Australia and the United States of America.



Figure 3: Map of countries in which Cognia Law operates.

### 3.2. GHG INVENTORY – ORGANISATIONAL BOUNDARY

#### Organisational Boundaries

Organisational boundaries determine which business units (core, subsidiaries, franchises, etc.), facilities, or physical places of operation, owned or controlled by the reporting company, are included in the GHG inventory. The more complex the company structure, the more important it is to define the boundaries of an organisation for the clear definition and scope of the report.

Organisational boundaries are established on either the control approach or the equity share approach.

Under the **control approach** – either financial or operational control – a company accounts for all emissions by entities and activities that are under the direct control of the organisation. Under the **equity share approach**, a company accounts for its GHG emissions from operations according to its share of equity in the operation.

Cognia Law reports on all emissions using the **operational control approach**.

Red Panda Place in South Africa is the one facility included in the FY2022 Cognia Law CFR.

### 3.3. GHG INVENTORY – OPERATIONAL BOUNDARY

#### Operational Boundaries

Operational boundaries determine the actual operational activities of the reporting company that generate emissions; which of these activities should be included in the calculation; and how these activities should be classified (i.e., direct or indirect emissions).

#### Direct and Indirect Emissions

Under the GHG Protocol, emissions are categorised as ‘direct’ when they are generated from activities or sources within the reporting company’s organisational boundary and which the company owns or controls. ‘Indirect’ sources are those emissions related to the company’s activities that are emitted from sources owned or controlled by another company, but for which the activities of the reporting company are responsible, e.g., purchased electricity, rental cars, commercial airlines or paper.

GHG emissions for the categories outlined in Table 3 below have been included and calculated as part of Cognia Law’s inventories in FY2022.

Table 3: Categories included in the Cognia Law FY2022 CFR

Scope	Category	Type/Source
Scope 2	Purchased electricity	◆ Grid electricity
Scope 3	Purchased goods and services	◆ Office paper ◆ Water
	Fuel- and energy-related activities	◆ Electricity T&D losses ◆ Generator diesel
	Upstream and downstream transportation and distribution	◆ Courier
	Waste	◆ Wastewater
	Business travel	◆ Air travel ◆ Accommodation ◆ Travel claims
	Employee commuting	◆ Private commuting ◆ Public transport

### 3.4. REPORTING PERIOD

The reporting period of this CFR is Cognia Law's 2022 financial year (1 March 2021-28 February 2022).

### 3.5. BASELINE YEAR

#### Baseline-year Calculations

A baseline year is the historical year against which a reporting company's emissions are tracked and compared over time. It is typically the earliest relevant point in time for which a company has reliable data.

This is the first year Carbon Calculated has worked with Cognia Law. The aim has been to collect the most detailed and accurate data possible and to set a baseline for reporting and management of emissions and intensity.

Cognia Law has set FY2022 as the baseline year for carbon footprint calculations as this is the first year of reporting and best represents the reporting boundaries with reliable and transparent data.

## 4. METHODOLOGY, EXCLUSIONS AND ASSUMPTIONS

This CFR has been completed using the GHG Protocol. The following exclusions and/or assumptions are noted in relation to the reporting boundary as well as the Scope 1, Scope 2 and Scope 3 emissions covered by the CFR:

### 4.1. ORGANISATIONAL BOUNDARY EXCLUSIONS

Emissions generated by the following facilities and/or entities are excluded from the reporting boundary:

- ◆ Operations outside of South Africa are excluded.

### 4.2. OPERATIONAL BOUNDARY EXCLUSIONS AND ASSUMPTIONS

#### Scope 1 – Direct Emissions

- ◆ Fugitive emissions – data on gas refills currently not available.
- ◆ Fuel-combusting stationary equipment and company vehicles are not operated by Cognia Law

#### Scope 2 – Indirect Emissions

- ◆ No known exclusions or assumptions.

#### Scope 3 – Indirect Emissions

- ◆ Refer to Table 4 for any category or activity exclusions within the reporting year.



**Table 4: SPECIFIC SCOPE 3 EMISSION CATEGORIES AND EXCLUSIONS ACCORDING TO THE CORPORATE VALUE CHAIN FOR COGNIA LAW IN FY2022**

Category	Scope 3 category	Evaluation status	Reason for exclusions
1	Purchased goods and services	Relevant, partially reported: ♦ Paper ♦ Water	Information on other goods and services not evaluated
2	Capital goods	Relevant, not reported	Information not evaluated
3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Relevant, reported: ♦ Electricity T&D losses ♦ Generator diesel (zero consumption)	Not applicable
4	Upstream transportation and Distribution	Relevant, reported: ♦ Courier	Not applicable
5	Waste generated in operations	Relevant, reported: ♦ Wastewater	Information on other waste streams not available
6	Business travel	Relevant, reported: ♦ Air travel ♦ Accommodation ♦ Travel claims	Information on other business travel not available
7	Employee commuting	Relevant and reported	Home working excluded as it is optional reporting
8	Upstream leased assets	Not relevant, explanation provided	Consumption captured in Scope 2
9	Downstream transportation and distribution	Not relevant, explanation provided	Cognia Law does not transport or distribute any products
10	Processing of sold products	Not relevant, explanation provided	Cognia Law is a service provider and does not process products
11	Use of sold products	Not relevant, explanation provided	Cognia Law is a service provider and does not sell products
12	End-of-life treatment of sold products	Not relevant, explanation provided	Cognia Law is a service provider and does not sell products
13	Downstream leased assets	Not relevant, explanation provided	Cognia Law does not lease assets to third parties
14	Franchises	Not relevant, explanation provided	Cognia Law does not operate any franchises
15	Investments	Not relevant, explanation provided	Cognia Law is not a financial services company
16	Other - outside of scopes	Relevant, not reported	Air conditioning gas R22 (Freon) - data not available

## SECTION D

### 5. INFORMATION ON COGNIA LAW'S EMISSIONS

#### 5.1. TOTAL SCOPE 1 & 2 EMISSIONS

The GHG Protocol requires carbon footprint calculations to include, as compulsory reporting, all direct emissions under Scope 1 and indirect emissions under Scope 2.

All emissions are calculated using emission factors and reported as carbon dioxide equivalent (CO<sub>2</sub>e) gases as required by the GHG Protocol. Unless otherwise stated, emission factors are sourced from United Kingdom Department for Environment, Food and Rural Affairs (Defra)<sup>7</sup>.

##### **Emission Factors**

Emission factors convert operational activity data (e.g., kilometres driven, kilowatt hours of purchased electricity) into a value indicating the GHG emissions generated by that activity – reported as CO<sub>2</sub>e. Emission factor values can be sourced from a variety of different providers.

##### **Carbon Dioxide Equivalent (CO<sub>2</sub>e)**

A standard unit for measuring emissions from various GHGs based on their GWP in relation to that of carbon dioxide.

The GHGs covered by this calculation are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). As described above, all these gases are amalgamated and reported in terms of their carbon dioxide equivalency (CO<sub>2</sub>e).

<sup>7</sup> United Kingdom Department for Environment, Food and Rural Affairs (Defra). 2021. *Greenhouse gas reporting: conversion factors 2021*.

## 5.2. SCOPE 1 EMISSIONS

Scope 1 emissions are from sources owned or controlled by the reporting company, e.g., generators, refrigeration, air-conditioning units. Air-conditioning and fire suppressant gases are maintained quarterly by an external service provider on behalf of Cogna Law. Data is currently not available for any refills. Cogna Law does not have operational control over the generator as this is the landlord's responsibility and captured as Scope 3. Fuel-combusting stationary equipment and company vehicles are not operated by Cogna Law, thus stationary and mobile fuel emissions are not generated.

## 5.3. SCOPE 2 EMISSIONS – MARKET-BASED AND LOCATION-BASED EMISSIONS

Scope 2 emissions are associated with the consumption of purchased electricity, heat or steam from a source that is not owned or controlled by the reporting company, e.g., an electricity utility such as Eskom. Scope 2 emissions are reported according to either the location-based or market-based approach. Where relevant, this means reporting the specific emissions associated with the procurement of energy from a contracted supplier.

### **Location-based electricity**

The location-based method reflects the average emissions intensity of electricity grids on which energy consumption occurs, taking into account all electricity generation (renewable and non-renewable), thus using the grid average emission factor. An example is the national annual electricity emission factor provided by Eskom to South African electricity consumers.

### **Market-based electricity**

The market-based method reflects the emissions from electricity-generating sources that companies have purposefully chosen – for example, energy from a specific wind farm – which may be different from the electricity that is generated for the local grid. Different electricity suppliers and contracts emit more or less GHGs depending on the energy source or technology, resulting in a supplier-specific emission factor.

Contracts with low-carbon electricity suppliers and renewable energy certificates (RECs) are examples of instruments that provide companies with an opportunity to account for emissions under the market-based approach. Regardless of whether supplier-specific emission factors are employed or not, dual reporting of location and market-based electricity is required.

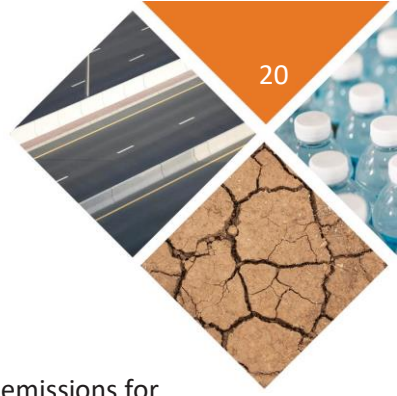


Table 5 provides a breakdown of Cognia Law's indirect Scope 2 consumption and carbon emissions for FY2022. Please note that throughout this CFR, all consumption, and emissions in tonnes of CO<sub>2</sub>e are rounded to two decimal places<sup>8</sup> and intensity metrics are rounded to three decimal places.

**Table 5: COGNIA LAW'S INDIRECT SCOPE 2 EMISSIONS FROM PURCHASED ELECTRICITY IN FY2022**

Description	Units	Total consumption	Metric tonnes of CO <sub>2</sub> e
Purchased electricity – South Africa	kWh location-based	10 118.00	116.73 <sup>9</sup>
Total purchased electricity – location-based		10 118.00	116.73
Total purchased electricity – market-based		10 118.00	116.73 <sup>10</sup>

#### 5.4. EMISSIONS INTENSITY

Intensity metrics are indicators that provide a comparison of the amount of CO<sub>2</sub>e relevant to an operational indicator. Typically, the indicator is a factor that is comparable across years and sectors. Examples include full-time employees (FTEs), area in square metres (m<sup>2</sup>), volumes of production, and/or a monetary factor such as EBITDA, revenue or turnover.

For the purposes of benchmarking with other companies in the relevant sector, intensity figures are generally based on Scope 1 and Scope 2 emissions only. This is because these scopes are compulsory for reporting, while Scope 3 categories are reported at the discretion of the reporting company.

During FY2022 Cognia Law emitted 1.556 tCO<sub>2</sub>e per full time employee and 0.099 tCO<sub>2</sub>e per square metre of floor space occupied by the company.

<sup>8</sup> Should the figures in the breakdown tables of this CFR be summed manually, there may be variances of 0.01 (up or down) from the totals stated herein due to rounding of data to two decimal places.

<sup>9</sup> South African emission factor for purchased electricity sourced from: Eskom. 2021. *Eskom Integrated Report 2021*. Johannesburg, Eskom. Available from: <https://www.eskom.co.za/wp-content/uploads/2021/08/2021IntegratedReport.pdf>

<sup>10</sup> In dual reporting (market-based and location-based methodologies), the Scope 2 total is for the selected methodology and not the combined totals of both methodologies.

## SECTION E

### 6. ADDITIONAL INFORMATION UNDER THE GHG PROTOCOL

#### 6.1. SCOPE 3 EMISSION CATEGORIES

##### Scope 3 emissions

Scope 3 emissions are indirect emissions (other than purchased electricity, heat or steam) that can be described as relevant to the activities of the reporting company, e.g., business travel, and which are emitted by sources in the reporting company's supply chain. Scope 3 emissions are reported at the discretion of the reporting company.

It is widely accepted that reporting on a variety of Scope 3 categories allows companies to gain more meaningful and comprehensive information that provides input into their wider business strategy. Furthermore, reporting of Scope 3 categories is increasingly becoming a focus in management of corporate carbon emissions. Certain reporting platforms, such as CDP and the SBT Initiative (SBTi), are steadily requiring greater and more detailed understanding of the entire supply chain of an organisation, making Scope 3 reporting increasingly important for companies. Scope 3 also provides a larger boundary from which to reduce emissions and set targets.

Table 6 outlines the GHG Protocol's Scope 3 categories in further detail. Reporting on these categories applies to only those activities carried out by the reporting company during the reporting year.

**Table 6: EMISSIONS-GENERATING ACTIVITIES OF THE SCOPE 3 CATEGORIES**

Category	Scope 3 category	Description
1	Purchased goods and services	Emissions from the production of goods (consumables) and services, purchased or acquired by the reporting company. Examples include paper and packaging.
2	Capital goods	Emissions from the production of capital goods (assets) purchased or acquired by the reporting company.
3	Fuel- and energy-related activities	Emissions from the indirect consumption of fuels and energy not already accounted for in Scope 1 or Scope 2, specifically fuel or energy consumed by third parties as a result of the operations of the reporting company. Examples include emissions released during the transmission and distribution of electricity from utility to consumer.
4	Upstream transportation and distribution	Emissions from the transportation and distribution of products or services commissioned and paid for by the reporting company in vehicles not owned or controlled by the reporting company. This includes logistics, courier services and shipping.

5	Waste generated in operations	Emissions from the disposal and treatment by a third party of waste generated by the reporting company's operations and employees.
6	Business travel	Emissions from the transportation of employees for business-related activities in vehicles or aircraft not owned or operated by the reporting company. Also included is accommodation incurred during employee travel. It is important to obtain the prescribed requirements for this data process from the relevant suppliers. Most travel agencies and car rental agencies are aware of the specific requirements and can provide the data accordingly. For air travel, the route and cabin class per flight are required; for accommodation, the number of bed nights per country is required; and for car hire, the vehicle type, kilometres travelled, and fuel type are required. The reporting company must provide accurate travel claims information (kilometres) for its employees.
7	Employee commuting	Emissions from the commuting between residence and place of work by employees for business-related activities in vehicles not owned or operated by the reporting company. It is most likely that the reporting company would need to conduct a commuting survey in order to gather the required data.
8	Upstream leased assets	Emissions from the operation of assets leased by the reporting company and not accounted for in Scope 1 and Scope 2. This category is applicable only to companies that operate leased assets.
9	Downstream transportation and distribution	Emissions from the transportation and distribution of products or services sold by the reporting company but where the transportation is commissioned and paid for by the end-user and operated in vehicles not owned or controlled by the reporting company. This includes logistics, retail deliveries and courier services.
10	Processing of sold products	Emissions from the processing of products sold by the reporting company but used in the manufacture of downstream products, pertaining to the Scope 1 and Scope 2 emissions of downstream companies (e.g., manufacturers).
11	Use of sold products	Emissions from the end-use of goods and services sold by the reporting company, pertaining to fuels, feedstocks and products that directly consume energy (fuels or electricity) during use and for the expected lifetime.
12	End-of-life treatment of sold products	Emissions from the end-of-life waste disposal and treatment of products sold by the reporting company.
13	Downstream leased assets	Emissions from the operation of assets owned by the reporting company and leased to other entities, not included in Scope 1 and Scope 2.
14	Franchises	Emissions from the operations of franchises not accounted for in Scope 1 and Scope 2 of the reporting company. This category is only applicable to franchisors accounting for the Scope 1 and Scope 2 emissions of franchisees.
15	Investments	Emissions from the operation of investments (including equity, debt investments and project finance) not accounted for in Scope 1 or Scope 2. This category is applicable to investors (i.e., investing for profit) and companies that provide financial services.

If a company is reporting on Scope 3 emissions, then they will first need to identify which Scope 3 categories are relevant to their operations. Once relevancy is established, the selection of Scope 3 activities is based on the availability, reliability and accuracy of the relevant data within the organisation.

## 6.2. RELEVANT SCOPE 3 EMISSIONS

Table 7 outlines Scope 3 emissions generated during Cognia Law's reporting year from data that was available and deemed accurate. The Table indicates the consumption together with the calculated emissions. Please refer to relevant footnotes for further details.

**Table 7: COGNIA LAW'S INDIRECT SCOPE 3 EMISSIONS FROM FY2022**

Description	Units	Total consumption	Metric tonnes of CO <sub>2</sub> e <sup>11</sup>
Purchased goods & services	Tonnes – paper (Mondi Rotatrim <sup>12</sup> )	0.10	0.19
	Kl – municipal water	36 896.00	36.18
	<b>Total</b>		36.36
Fuel- & energy-related activities	kWh – T&D losses from purchased electricity	110 118.00	13.77
Upstream transportation and distribution – courier	Tonne.km – long haul flights	43.13	0.04
	Tonne.km – short haul flights	12.97	0.03
	<b>Total</b>	56.10	0.07
Waste disposal	Kilolitres wastewater	26 903.16	7.32
Business travel – travel claims (Uber)	Km – Petrol 1.4 – 2 litres	446.47	0.08
Business travel – air travel <sup>13</sup>	Km – domestic	739.88	0.18
	Km – short-haul economy class	11 439.45	1.73
	Km – long-haul economy class	239 388.01	35.40
	Km – long-haul business class	9 647.86	4.14
	<b>Total</b>	261 215.20	41.54
Business travel – accommodation	Bed nights – South Africa	82.00	5.00
	Bed nights – UK	45.00	0.63
	Bed nights – Netherlands	11.00	0.23
	<b>Total</b>	138.00	5.86
Employee commuting	Full time employees	75.00	27.19 <sup>14</sup>

<sup>11</sup> Unless otherwise stated, all emission factors are provided by: United Kingdom Department for Environment, Food and Rural Affairs (Defra). 2021. Available from: <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021>

<sup>12</sup> Emission factor for Mondi Rotatrim paper: Mondi. December 2021. Mondi Office Paper Environmental Parameters – Merebank Mill. (Unpublished).

<sup>13</sup> An 8% uplift factor is included to consider non-direct routes and delays/circling. The impact of radiative forcing is also included.

<sup>14</sup> Commuting was reduced due to COVID-19 and is expected to increase in future reporting years as employees return to office-based work.

## 7. ILLUSTRATED SUMMARY

### 7.1. ILLUSTRATED OVERVIEW OF RESULTS OF EMISSIONS BY SCOPE FOR COGNIA LAW IN FY2022

Table 8: SUMMARY OF COGNIA LAW'S EMISSIONS BY SCOPE IN FY2022

Description	Metric tonnes of CO <sub>2</sub> e
Scope 1	Not reported
Scope 2	116.73
Scope 3	132.11
Outside of Scopes	Not reported

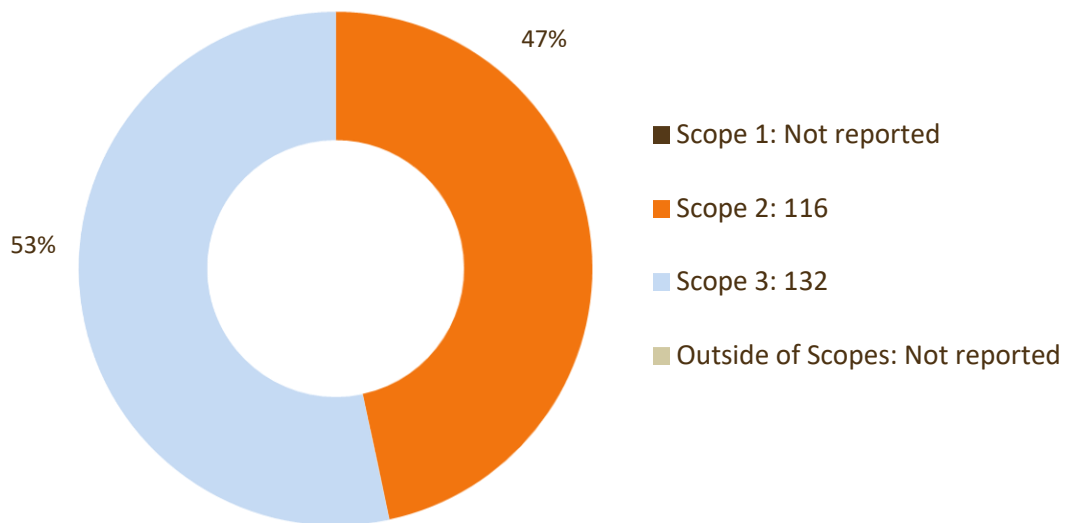


Figure 4: Cognia Law's emissions in tonnes of CO<sub>2</sub>e by Scope in FY2022



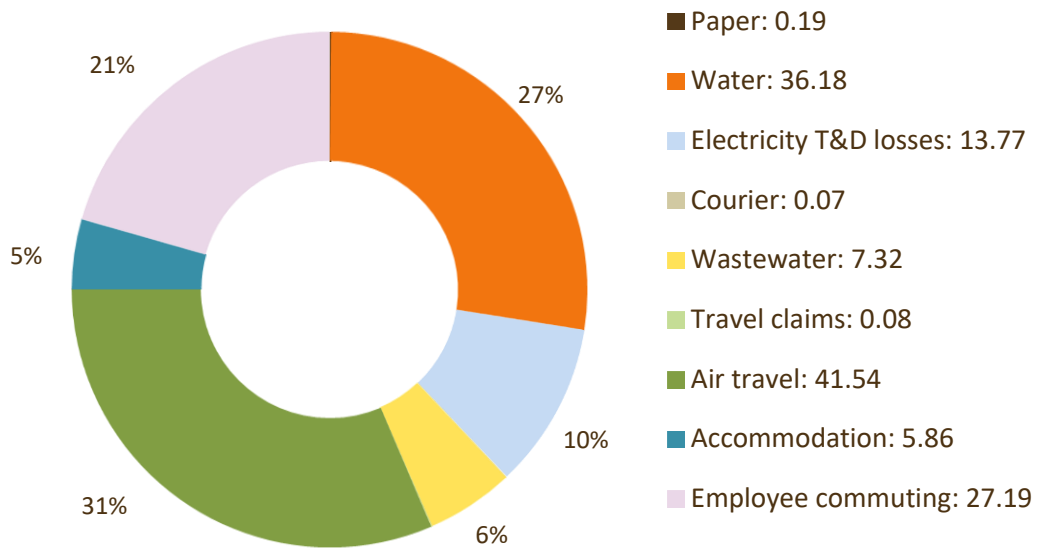
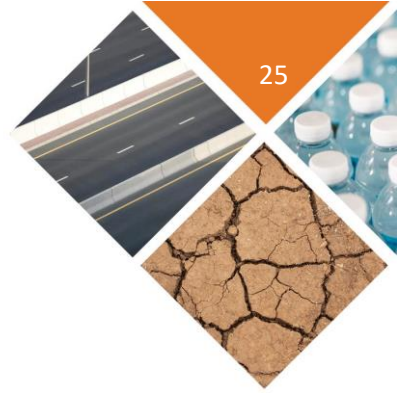


Figure 5: Cogna Law's Scope 3 emissions in tonnes of CO<sub>2</sub>e in FY2022

## SECTION F

### 8. COGNIA LAW INTEGRATED INFORMATION

#### 8.1. ENERGY EFFICIENCY MEASURES INSTALLED DURING THE REPORTING YEAR

- ◆ An energy efficiency programme was implemented in May 2021 at Cogna Law in Cape Town. This included the installation of a mains electrical key, which switches off non-essential power (lights) after hours.
- ◆ Cogna Law reduced their waste through recycling, by implementing bin allocation for the separation of paper and plastic.
- ◆ Nespresso used coffee pods are delivered to Nespresso recycling bins offsite.
- ◆ Sufficient cutlery and crockery are provided to be used onsite to reduce the use and disposal of plastic plates and cutlery.
- ◆ Filter coffee grounds are reused, reducing waste to landfill.

#### 8.2. INFORMATION ON OFFSETS, RENEWABLE ENERGY AND VERIFICATION

Cogna Law has not offset any of its GHG emissions through either the purchasing of renewable energy or any other appropriate offsetting mechanism Cogna Law has not generated any renewable energy during the reporting year.

An independent verification party has not verified this report.

#### 8.3. REPORTING RECOMMENDATIONS

It is recommended that the following actions are taken to improve the relevance, completeness, consistency, transparency and accuracy (i.e. the five principles of the GHG Protocol) of Cogna Law's reporting:

- ◆ Data for air conditioning and fire suppressing gases needs to be collected and reported in future.
- ◆ Fugitive emissions from R22 (Freon) usage will also be included in outside of scopes, if applicable.
- ◆ Data on generator usage by the landlord could be included in Scope 3, if applicable.

- ◆ Detailed courier data could be provided, to improve accuracy of calculations in terms of actual distances travelled (point of origin and destination) per parcel.
- ◆ Data should be collected on the weight of waste to landfill, recycling, and composting (of coffee grounds). These can be estimated based on an amount of waste generated monthly.
- ◆ Car rental data to be reported if available and applicable.
- ◆ Homeworking emissions to be incorporated in future when relevant emission factors are available.
- ◆ Consideration to be given to extending the boundary to incorporate international offices.
- ◆ Financial data relating to purchased goods services and capital goods could be included in future to incorporate the effective emissions from these purchases.

## CONTACT INFORMATION

### Kevin van Tonder

Cognia Law Director

kevin.vantonder@cognialaw.com

www.cognialaw.com

Telephone: 021 100 3140      Mobile: 082 774 8766

### Robyn Ferrar

Carbon Calculated, Carbon Footprint Analyst

robyn@carboncalculated.co.za

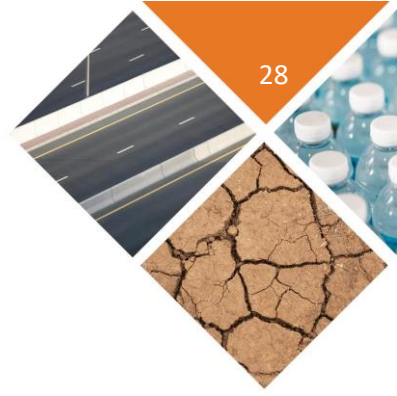
Telephone: 021 712 4390      Mobile: 082 735 7796

### Nici Palmer

Carbon Calculated, Founding Member

nici@carboncalculated.co.za

Telephone: 021 712 4390      Mobile: 082 549 7930



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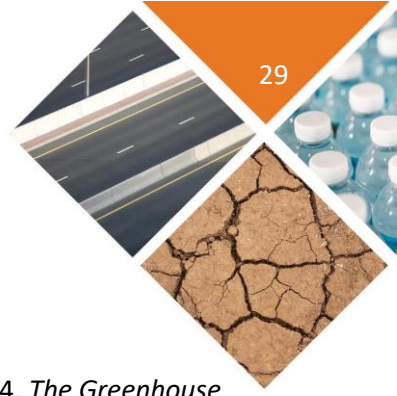
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## APPENDIX A: EMPLOYEE COMMUTING SURVEY RESULTS

The commuting survey was sent to all Cogna Law employees. The total number of respondents to the questionnaire was 72. All surveys were used, equating to 96% of Cogna Law's 75 full-time employees. Twelve public holidays were used in the calculation for the FY2022 reporting year. There was very limited commuting by employees in FY2022 due to COVID-19 and this is expected to increase in the next reporting period as employees return to the office.

Table 9: COGNIA LAW'S EMPLOYEE COMMUTING EMISSIONS SURVEY FOR FY2022

Description	Engine size/Variable	Total consumption (km)	Metric tonnes of CO <sub>2</sub> e
Private vehicles <sup>15</sup>	Less than 1.4 l petrol	46 206.50	6.91
	1.4–2.0 l petrol	54 208.20	10.18
	Greater than 2.0 l petrol	5 315.00	1.48
	1.7–2.0 l diesel	10 107.20	1.67
	Greater than 2.0 l diesel	17 245.00	3.57
	Average (if not known) <sup>16</sup>	11 502.00	1.97
Other transport modes	Walking/cycling	1 394.20	0.00
	Train	6 076.00	0.22
	Bus	357.00	0.04
	London tube	431.60	0.01
	Motorbike – average	420.00	0.05
<b>Total</b>		<b>153 262.70</b>	<b>26.10</b>
Total surveys used			72
Carbon per survey			0.36254
Total full-time employees			75

<sup>15</sup> Emissions calculations may vary for private vehicles as some employees shared lifts, therefore the emissions were attributed to each passenger within the vehicle.

<sup>16</sup> For transport by Uber an 'average car unknown fuel' emission factor was used, and it was assumed the employee was the only person being transported.