

Greenhouse Gas Emissions Inventory

2024

Contents:

- [Our Commitment – Slide 3](#)
- [Inventory Objectives – Slide 4](#)
- [Methodologies – Slide 5](#)
- [Inventory Scope – Slide 6](#)
- [Results – Slide 7](#)
- [Emissions Scopes – Slide 8](#)
- [Emissions \(Gas Superfamilies\) – Slide 12](#)
- [Total Emissions – Slide 13](#)
- [Year-By-Year – Slide 15](#)
- [Result Analysis – Slide 16](#)
- [References – Slide 17](#)

Our Commitment

In our commitment to positive environmental impact, Mattos Filho is part of the UN's **Our Only Future – Business Ambition for 1.5°C** campaign, seeking to achieve net zero greenhouse gas emissions by 2050.

The firm is also part of the **Net Zero Lawyers Alliance**, a network of international law firms committed to reducing emissions, pro bono projects that focus on achieving climate goals, training lawyers, and offering legal services in line with the goal of zero emissions and a fair transition.

Inventory Objectives

This Greenhouse Gas (GHG) Emissions Inventory serves as a tool to manage and quantify GHG emissions stemming from Mattos Filho's operations. The inventory's results and analysis of emission sources are essential for the firm to be able to review its strategies for reducing carbon emissions and achieve net zero by 2050

Methodologies

NBR ISO 14064

Brazilian Technical Standards
Association, 2018 (ABNT, 2018)



2006 IPCC Guidelines for National Greenhouse Gas Inventories

Intergovernmental Panel on
Climate Change



Brazil GHG Protocol Program Brazilian
GHG Protocol Program Verification
Specifications;
GHG Corporate Protocol – Brazil GHG
Protocol Program (PBGHGP) – FGV;
World Resources Institute (FGV/GVCES &
WRI, 2011)



Inventory Scope

Control: GHG emissions stemming from operations the firm has operational control over

Period: January 1-December 31, 2024

Office	Address
Campinas	Av. José de Souza Campos, nº 507
Federal District (Brasília)	SH/SUL QDA 06 - conjunto A – bloco C sala 1901 19º andar e 2º andar sala 202 a 209
Faria Lima (São Paulo)	Av. Brigadeiro Faria Lima, nº 4100
JEL (São Paulo)	Al. Joaquim Eugenio de Lima, 447
London	5th Floor, 32 Cornhill, Londres
New York	34 E 51st St 12th floor, New York
Rio de Janeiro	Praia do Flamengo, 200 11º andar

*Mattos Filho's professionals were responsible for reporting emissions data via digital forms

Results

Emissions Scopes

Scope 1

Direct GHG emissions from sources owned or controlled by the firm, such as generators, fire extinguishers, and refrigeration equipment

Scope 2

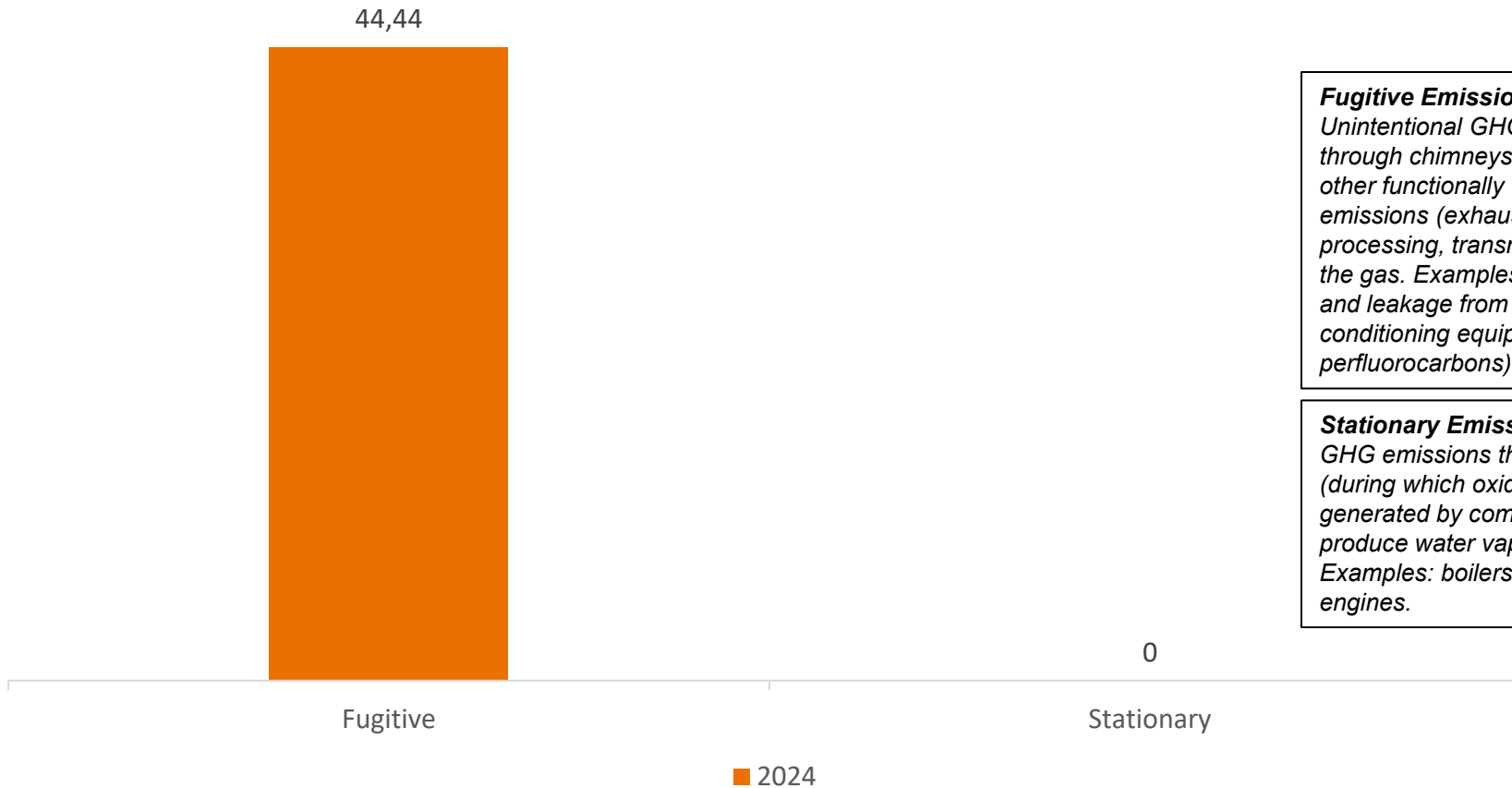
Indirect GHG emissions from energy consumed by the firm that is purchased from third parties – Brazil's Interconnected National Grid (SIN) and the free energy market

Scope 3

Accounts for other indirect emissions from inventoried activity that derive from sources the firm does not own or control

Scope 1 Emissions

Emissions (tCO₂e)

**Fugitive Emissions:**

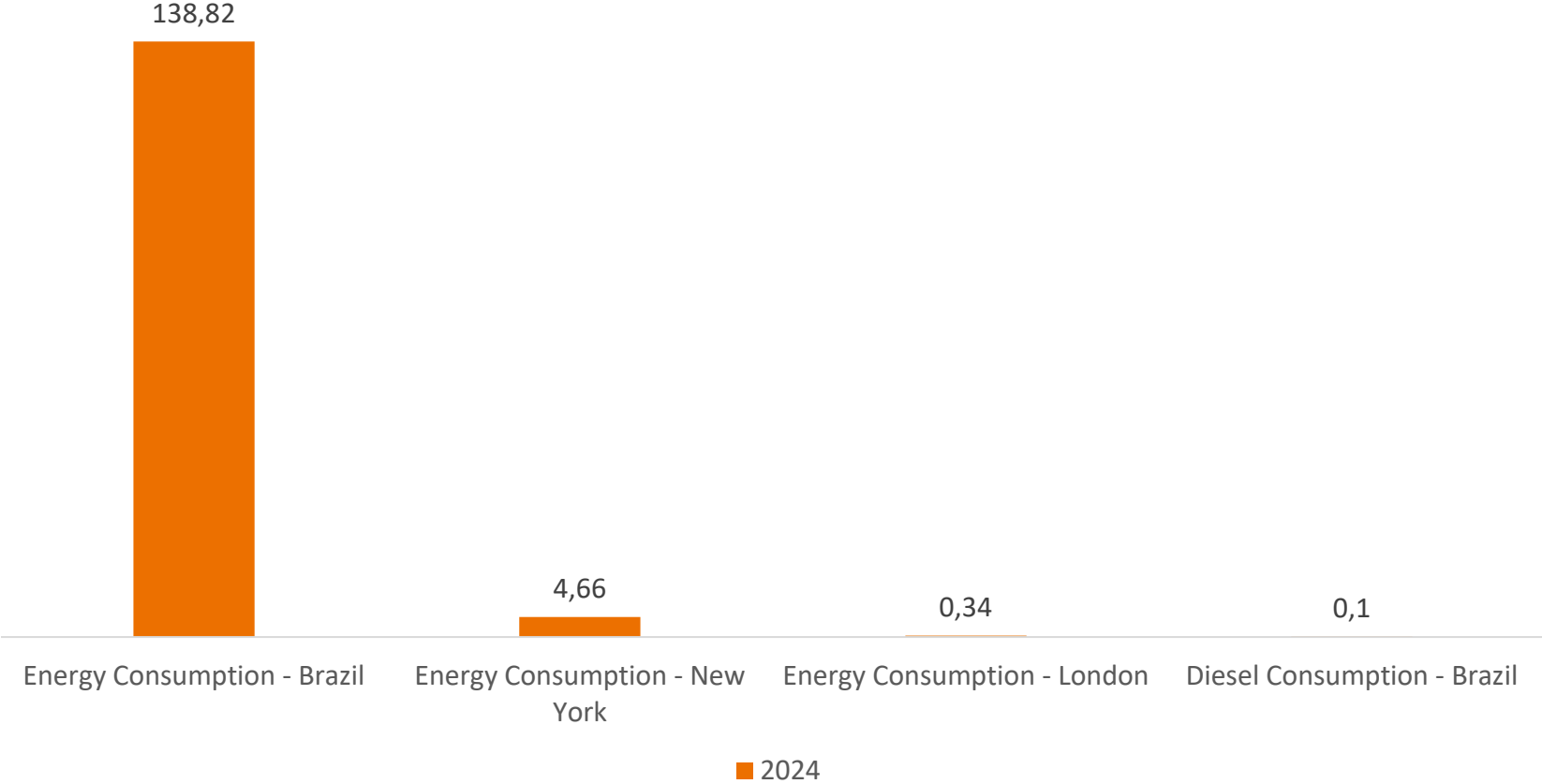
Unintentional GHG emissions that do not pass through chimneys, drains, exhaust pipes, or other functionally equivalent openings. Such emissions (exhausts) occur during production, processing, transmission, storage, or use of the gas. Examples: fire extinguishers (CO₂) and leakage from refrigeration and air conditioning equipment (hydrofluorocarbons or perfluorocarbons).

Stationary Emissions:

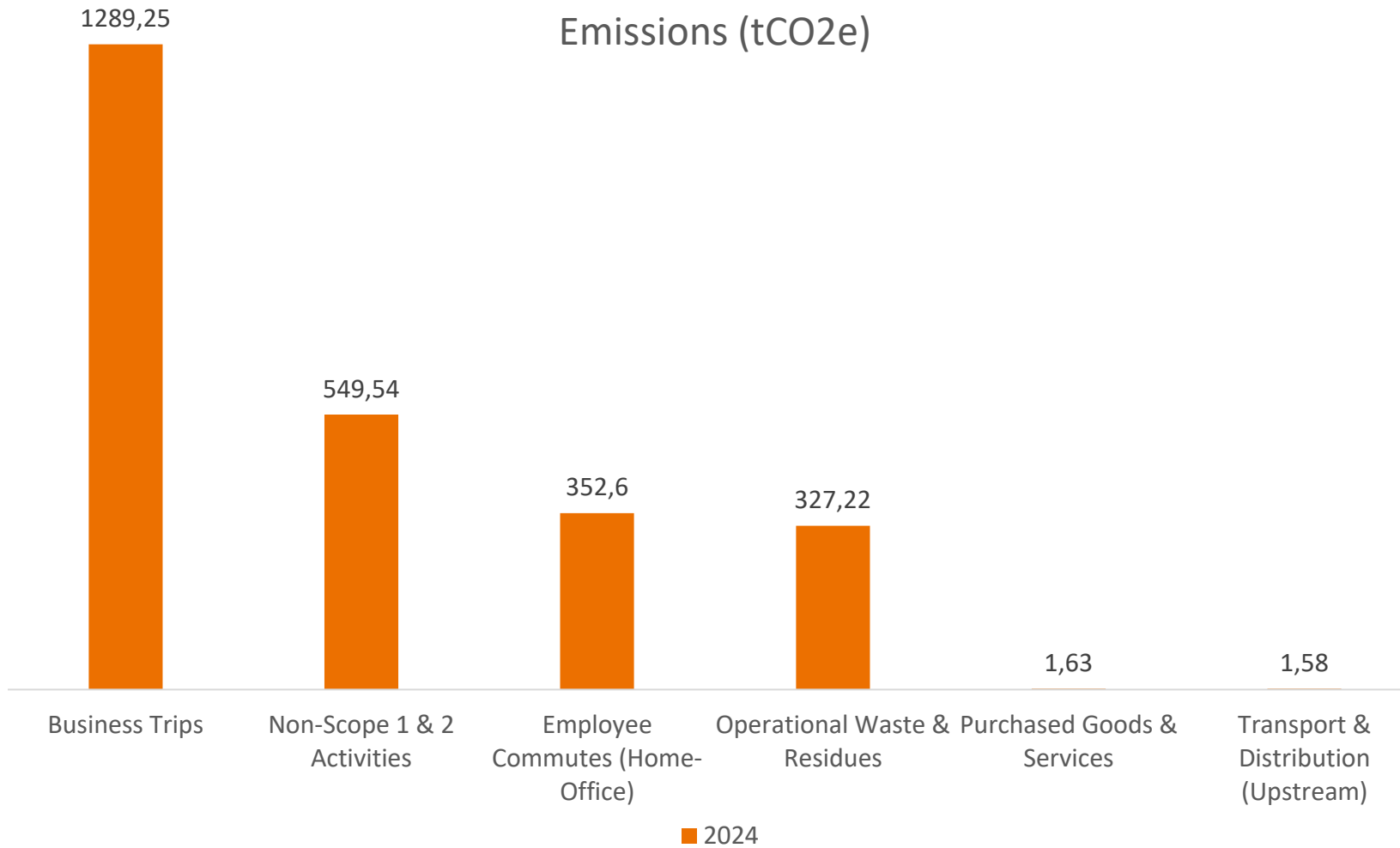
GHG emissions that stem from burning fuel (during which oxidation occurs). Energy generated by combustion is usually used to produce water vapor or electrical energy. Examples: boilers, furnaces, incinerators and engines.

Scope 2 Emissions

Emissions (tCO2e)

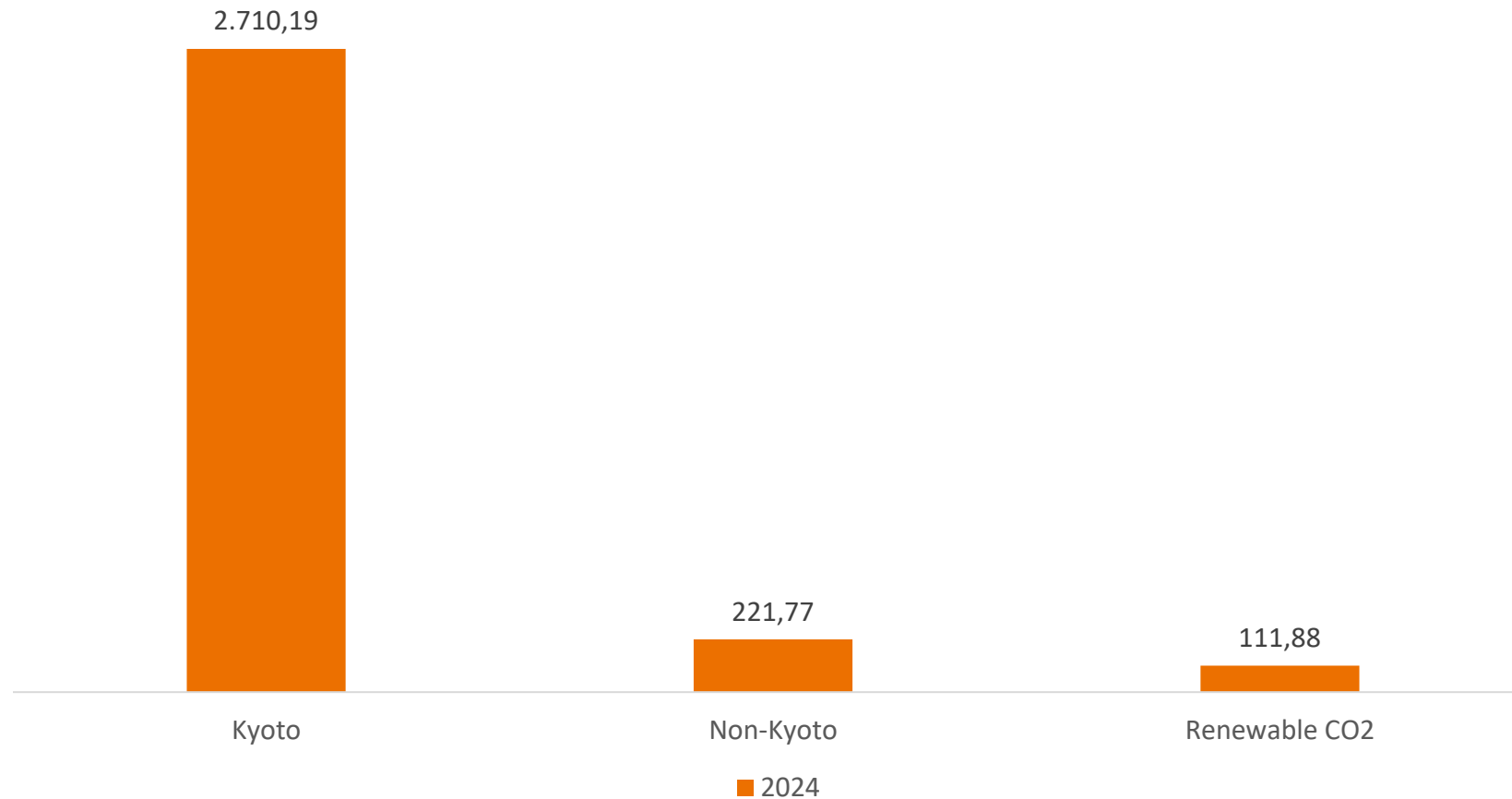


Scope 3 Emissions



Emissions (Gas Superfamilies)

Emissions (tCO₂e)



Kyoto: GHG emissions regulated by the Kyoto Protocol (carbon dioxide – CO, methane – CH₄, nitrous oxide – N₂O, sulfur hexafluoride – SF₆, perfluorocarbons – PFCs and hydrofluorocarbons – HFCs).

Renewable CO₂: CO₂ emissions from the use of biomass from renewable sources. Emissions of this nature do not contribute to an increase in atmospheric carbon dioxide levels in the long term.

Non-Kyoto: Greenhouse gases that are not contemplated in the Kyoto protocol.

Note: These emissions are not accounted for in the final result of the inventory scopes.

Total Emissions

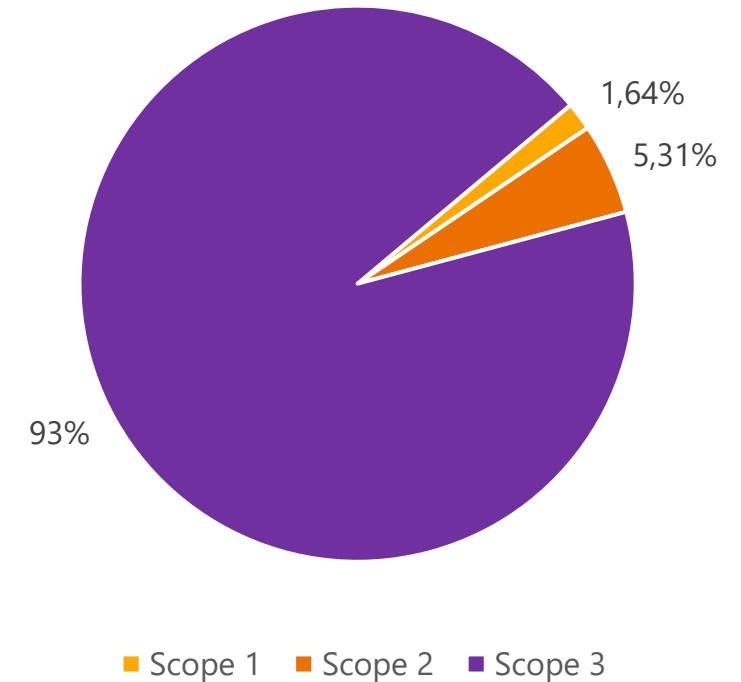
In 2024, Mattos Filho was responsible for **GHG emissions totaling 2,710.19 tCO₂e**.

Scope 1 made up 1.64% of emissions (44.44 tCO₂), Scope 2 made up 5.31% of emissions (143.94 tCO₂e), while Scope 3 accounted for 93.05% of emissions (2,521.82 tCO₂e).

The higher level of Scope 3 emissions mainly stems from air and road travel by Mattos Filho's professionals, as well as waste treatment and disposal.

Biogenic emissions were also recorded in the inventory, with a total of 111.88 tCO₂e from renewable sources. These emissions are considered neutral, as they do not contribute to the increased concentrations of atmospheric CO₂ in the long term.

GHG emissions that are not covered by the Kyoto Protocol were also recorded. These emissions mainly stemmed from refrigerant gas consumption (such as HCFC-22), which generated 221.77 tCO₂e.



Year-By-Year

Year-By-Year

GHG Emissions (tCO ₂ e)				
Year	Scope 1	Scope 2	Scope 3	Total
2019	8.67	277.64	4,551.13	4,837.44
2020	83.91	138.10	449.42	671.43
2021	131.40	211.80	697.10	1,040.30
2022	92.41	123.75	1,270.10	1,486.25
2023	164.80	104.94	2,196.41	2,466.15
2024	44.44	143.94	2,523.48	2,711.86

Result Analysis

- Direct **Scope 1** emissions from sources the firm controlled (such as vehicles or generators) started at a very low level in 2019 (8.67 tCO₂e) but grew sharply to 164.8 tCO₂e by 2023. However, 2024 saw a significant 73.03% reduction, indicating proper, more efficient management of the firm's direct emissions.
- **Scope 2** emissions (associated with the consumption of purchased electricity) Scope 2 emissions, associated with purchased electricity consumption, have shown a steady decline over the last few years, with little variation in the last three. This pattern reflects the firm's energy efficiency, reaffirming its commitment to a just energy transition.
- **Scope 3** emissions (including business travel, employee commuting, supply chains, and other indirect factors) had the largest absolute impact. Emissions reached 4,551.13 tCO₂e in 2019, representing the largest part of the total emissions during the period. 2020 saw a drastic drop to 449.42 tCO₂e as a result of reduced travel and on-site activity during the Covid-19 pandemic. From 2021, emissions progressively rose again, culminating in 2,521.82 tCO₂e of emissions in 2024.
- The firm's **total emissions** reflect the same pattern as Scope 3, as they are directly related to the gradual return to on-site work and the increase in the number of business trips after the Covid-19 pandemic. However, growth between 2023 and 2024 appears to be stabilizing with an increase of only 9.9% in total emissions – the lowest year-on-year growth rate recorded.

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