

# Carbon Reduction Plan For LPC Law

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**positive  
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# Our Commitment

LPC Law is committed to reaching Net Zero by 2050.

## What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations; they are defined as “science-based” when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the baseline year), as well as long-term targets.

## Our near-term targets:

1. Maintain zero scope 1 emissions to 2030 (and beyond).
2. Reduce location-based scope 2 emissions by 58.8% by 2034.
3. Reduce market-based\* scope 2 emissions by 100% by 2030.
4. Reduce scope 3 economic intensity by 63.8% by 2034.

## Our long-term targets:

- Maintain zero scope 1 emissions to 2050.
- Reduce location-based scope 2 emissions by at least 90% by 2050.
- Reduce scope 3 economic intensity by at least 975 by 2050.
- Neutralise any residual emissions using verified carbon offsets.

## Emissions covered by our targets:

- Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.
- Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.
- Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation’s value chain, including emissions from upstream and downstream activities.

\*Purchased electricity emissions are measured in two ways: the location-based method and the market-based method. The location-based method takes into account the emissions intensity of the grid from which the electricity was purchased, whilst the market-based method also takes into account the emissions intensity of the tariff and suppliers the reporting organisation has specifically chosen. The market-based method can therefore take into account purchases of renewable energy via a tariff. We have chosen to use the market-based method for our final reporting and target setting.



## EVA-Aligned Carbon Intensity Baseline (2024)

For the reporting year ending 31 August 2024, LPC Law Ltd recorded Economic Value Added (EVA) of £527,394. EVA has been adopted as a value-based anchor metric, enabling emissions intensity to be assessed relative to operational value creation. This approach strengthens internal decision-making and supports performance tracking beyond absolute emissions.

Using EVA as the denominator, the 2024 EVA-normalised emissions intensity is:

- 0.001058 tCO<sub>2</sub>e per £ of EVA (market-based total emissions: 558.2 tCO<sub>2</sub>e)
- 0.001074 tCO<sub>2</sub>e per £ of EVA (location-based total emissions: 566.5 tCO<sub>2</sub>e)
- 1058.4 tCO<sub>2</sub>e per £m EVA (market-based)
- 1074.0 tCO<sub>2</sub>e per £m EVA (location-based)

These values establish a clear and measurable baseline for tracking reductions over time.

## Carbon Reduction Targets (EVA-Normalised)

LPC Law Ltd has established EVA-based emissions intensity targets that link decarbonisation efforts directly to operational performance and value generation. The following targets form part of the company's medium- and long-term carbon reduction trajectory.

### 1. Maintain Zero Scope 1 Emissions to 2030 (and beyond)

LPC Law Ltd currently reports zero Scope 1 emissions and commits to maintaining zero emissions from owned or controlled combustion sources. This performance will continue through 2030 and beyond, supported by strong operational controls and a continued focus on energy efficiency and low-emission practices.

### 2. Reduce Location-Based Scope 2 Emissions by 58.8% by 2034

- Baseline Scope 2 (location-based) emissions in 2024 totalled 11.5 tCO<sub>2</sub>e.
- By 2034, LPC Law Ltd commits to reducing these emissions to 4.74 tCO<sub>2</sub>e, equivalent to a 58.8% reduction.

Based on EVA normalisation, this corresponds to a target intensity of:

9.0 tCO<sub>2</sub>e per £m EVA by 2034 (down from 21.8 tCO<sub>2</sub>e per £m EVA in 2024)

This reduction will be achieved through continued office efficiency improvements, enhanced energy management, and procurement of low-carbon electricity.

### 3. Reduce Market-Based Scope 2 Emissions by 100% by 2030

- Scope 2 market-based emissions in 2024 totalled 3.3 tCO<sub>2</sub>e.
- By 2030, LPC Law Ltd aims to eliminate all market-based Scope 2 emissions, resulting in:
- 0 tCO<sub>2</sub>e scope 2 market-based emissions
- 0 tCO<sub>2</sub>e per £m EVA intensity

This will be achieved primarily through renewable electricity procurement and certified green energy contracts.

### 4. Reduce Scope 3 Economic Intensity by 63.8% by 2034

- Scope 3 emissions for 2024 totalled 554.9 tCO<sub>2</sub>e.
- By 2034, the company aims to reduce Scope 3 emissions to 201.5 tCO<sub>2</sub>e, representing a 63.8% reduction in economic (EVA-normalised) intensity.
- Target EVA-normalised intensity for 2034:
- 382 tCO<sub>2</sub>e per £m EVA (down from 1052.4 tCO<sub>2</sub>e per £m EVA in 2024)

This reduction will be achieved through a combination of supplier engagement, digital optimisation, service efficiency improvements, and better upstream data quality to support informed decisions. (detailed below in the actions section).

### Summary of EVA-Aligned Intensity Targets

- Zero Scope 1 emissions maintained to 2030 and beyond.
- 58.8% reduction in Scope 2 (location-based) emissions by 2034.
- 100% reduction in Scope 2 (market-based) emissions by 2030.
- 63.8% reduction in Scope 3 economic intensity by 2034.
- Together, these targets ensure a measurable and business-aligned reduction pathway that emphasises both operational efficiency and long-term sustainability.



# Our Carbon Footprint

## Baseline & Current Emissions

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced before the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. We have chosen to set our base year from the 1<sup>st</sup> of September 2023 to the 31<sup>st</sup> of August 2024.

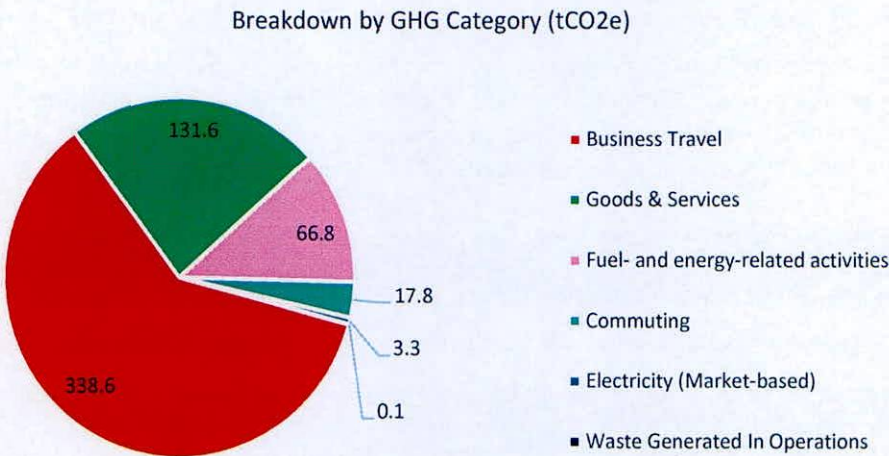
Base & Current Year: 2024	
All scope 1, scope 2 and scope 3 emissions have been measured using the operational control approach.	
Emissions	Total (tonnes CO <sub>2</sub> e)
Scope 1	None
Scope 2	Market-based: 3.3 Location-based: 11.5
Scope 3	554.9
Total Emissions	Market-based: 558.2 Location-based: 566.5

## Carbon Intensity Metrics

Metric	Carbon Intensity
Tonnes of CO <sub>2</sub> e per Employee	18.9
Tonnes of CO <sub>2</sub> e per £m of Revenue	47.4

Carbon intensity metrics are calculated using total market-based results.

# Carbon Emissions Breakdown



Business Travel is the largest contributor to emissions, accounting for 338.6 tCO<sub>2</sub>e. This includes emissions from reimbursed travel such as flights, rail journeys, and accommodation for both advocates and employees. **Advocate business travel emissions made up 99% of these emissions (335.0 tCO<sub>2</sub>e), and employees made up 1% (3.6 tCO<sub>2</sub>e).** Goods & Services follows at 131.6 tCO<sub>2</sub>e, reflecting the upstream emissions associated with the production and provision of purchased goods and services.

Fuel- and Energy-Related Activities contributed 66.8 tCO<sub>2</sub>e, covering the upstream emissions associated with energy use\*. Commuting accounted for 17.8 tCO<sub>2</sub>e, this category includes both employee travel to and from work, as well as remote working energy use.

Emissions from Electricity (using the market-based) totalled 3.3 tCO<sub>2</sub>e, representing purchased electricity based on supplier-specific emission factors. Under the location-based method, electricity emissions were measured to be 11.5 tCO<sub>2</sub>e, as the average % of low emissions generation for the UK grid was around 55% vs our tariff average of 87%. Finally, Waste Generated in Operations contributed a small amount of 0.1 tCO<sub>2</sub>e, covering emissions from waste disposal as well as water use.

\*In the other energy use categories, e.g. Stationary Combustion, Business Travel, etc, we are accounting for the generation of electricity used or the combustion of fuels used. These calculations do not consider the other emissions that occur, e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

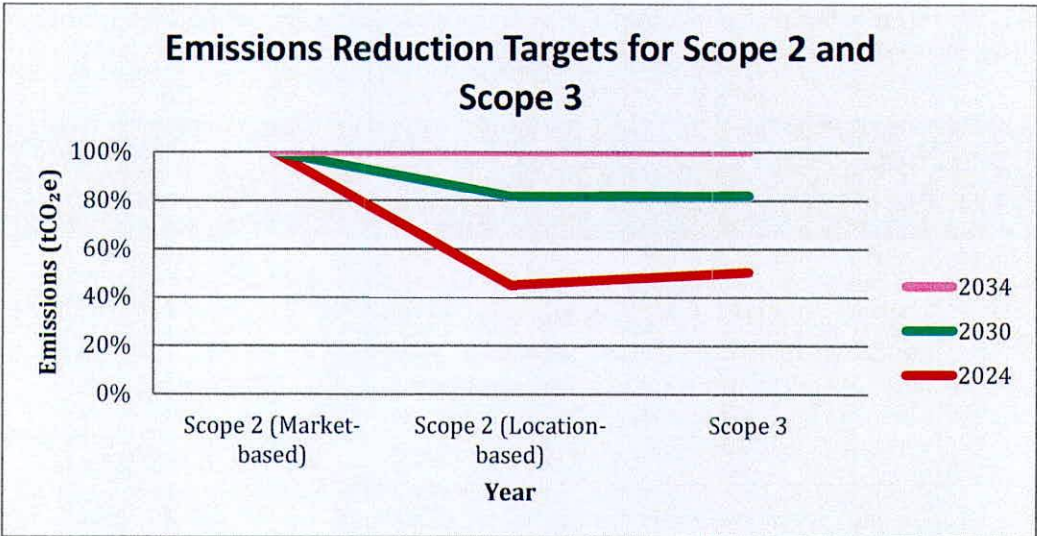


# Carbon Reduction

## Our Net Zero targets

LPC Law is committed to achieving Net Zero by 2050. Below are our near-term targets against which we are tracking progress:

- 1. Maintain zero scope 1 emissions to 2030 (and beyond).
- 2. Reduce location-based scope 2 emissions by 58.8% by 2034.
- 3. Reduce market-based\* scope 2 emissions by 100% by 2030.
- 4. Reduce scope 3 economic intensity by 63.8% by 2034.



## Progress

As this is our first reporting period, we do not yet have any progress to report.

## Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
Commit to measuring the carbon impacts of business activities year on year and creating an annual carbon reduction plan based on results. Set some Science-Based Target Initiative-aligned targets, and review progress against these annually.	2023	1, 2 & 3

Have our senior leadership team attend a Carbon Awareness Training session run by Positive Planet.	2025	1, 2 & 3
Launch a Cycle-to-Work scheme for employees. We also offer a cycling mileage reimbursement rate to encourage the use of bikes for business travel purposes.	Ongoing	3
Offer employees season ticket loans for public transport to encourage low-emissions commuting.	Ongoing	3

### Future Carbon Reduction Plans

We are committing to action on the following emissions management measures and projects that are in line with our Net Zero targets.

Activity No.	Activity	Target Date	Category
1	Our office already has sensor lighting, and we ensure that all computers automatically turn off when not in use, but there may be other changes we can make in terms of our behaviour and the office itself that will help us to reduce electricity consumption. We will perform an audit of our office (using a tool such as <a href="#">Business Energy Scotland's energy audit checklist</a> ) to identify any improvements that can be made. We will share the results of this audit with Positive Planet next year so that any outstanding actions can be added to future Carbon Reduction Plans.	2026	Purchased Electricity
2	We will have a look into our current electricity tariff and provide and switch to a 100% renewable tariff as soon as possible (if we find we are not already on one).	2026	Purchased Electricity
3	We will review our current procurement processes and consider ways in which we can build sustainability into new supplier selection and current supplier relationships. We will start by collecting some basic sustainability information from new/current suppliers (either via a process that is already in place or a separate sustainability survey), focusing on large amounts of spend.	2026	Purchased Goods & Services



4	We did not have any capital goods emissions to report this year, but to prepare for future measurements, where we may have capital asset purchases to consider, we will ensure we are recording the details required to use high-quality Product Carbon Footprint data rather than the spend. This is best done either in an asset register or in the line item description of accounts. For asset purchases, we should record when the purchase happened, what the purchase is (including make, model, and other important identifying information such as size) and how much it costs.	2026	Capital Goods
5	Our senior leadership team has already taken part in some climate-related training. We will now look to offer something to the rest of our workforce and consider making training a mandatory part of our onboarding process. In the meantime, we will add more to our standard onboarding processes, including a review of this Carbon Reduction Plan.	2026	All scopes and categories
6	We will look to communicate our commitment to Net Zero via our website, professional networks and job postings.	2026	All scopes and categories
7	We will look to create a Sustainable Travel policy and consider ways we can further incentivise employees to travel sustainably. We already offer some incentives (see the completed actions section), but we will also consider salary sacrifice schemes for EVs or for home renewable energy projects.	2026	Business Travel (employees), Employee Commuting & Homeworking
8	We will consider more ways in which we can encourage more sustainable travel amongst advocates. This may include actions such as increasing the mileage reimbursement rates for low-emission transport and offering free climate-related training to advocates.	2026	Business Travel (advocates)
9	When we come to do our next measurement, we will request emissions data from our pension provider to help us more accurately measure emissions relating to our contribution to employee pensions.	2025	Purchased Goods & Services
10	We will formalise a process for reviewing progress on this Carbon Reduction Plan. We will look to set more	2025	All scopes and categories



	specific target dates and assign a point person to each task.		
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# Declaration and Sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the associated guidance and reporting standard for Carbon Reduction Plans.



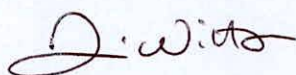
Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard <sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting <sup>2</sup>.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions has been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard <sup>3</sup>.

LPC Law Ltd will continue to monitor emissions performance annually, updating both EVA metrics and emissions intensity data to ensure that reductions remain aligned with business growth, operational changes, and contracted energy improvements. The company remains committed to ongoing decarbonisation, transparency, and alignment with PPN 06/21 reporting standards.

This Carbon Reduction Plan has been reviewed and signed off by LPC Law.

Signed on behalf of LPC Law:



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Name: DEBORAH WITS

Position: HEAD OF HUMAN RESOURCES

Date: 05/01/26

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<sup>1</sup> <https://ghgprotocol.org/corporate-standard>

<sup>2</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>3</sup> <https://ghgprotocol.org/standards/scope-3-standard>