



Carbon Reduction Plan LPC Law

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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.

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 97% 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 location-based method for our final reporting and target setting, and seek to introduce market-based reporting in the future.

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:

- 1.07 kgCO₂e per £ of EVA (location-based total emissions: 566.5 tCO₂e)
- 1074.0 tCO₂e per £m EVA (location-based)

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

In the Current Reporting Period, EVA was £2,195,806. The EVA-normalised emissions intensity for the current period is:

- 0.28 kgCO₂e per £ of EVA (location-based total emissions: 620.4 tCO₂e)
- 282.5 tCO₂e per £m EVA (location-based)

This progress represents a 74% improvement in carbon efficiency per £ EVA since the base year.

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 tCO₂e.
- By 2034, LPC Law Ltd commits to reducing these emissions to 4.74 tCO₂e, equivalent to a 58.8% reduction.

Based on EVA normalisation, this corresponds to a target intensity of: 0.009 kgCO₂e per £ EVA by 2034 (down from 0.022 kgCO₂e per £ EVA in 2024). This reduction will be achieved through continued office efficiency improvements and enhanced energy management.

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

- Scope 2 market-based emissions are not reported in this disclosure, but shall be included in future.
- By 2030, LPC Law Ltd aims to eliminate all market-based Scope 2 emissions, resulting in:
- 0 tCO₂e scope 2 market-based emissions
- 0 kgCO₂e per £ 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 tCO₂e.
- By 2034, the company aims to reduce Scope 3 emissions to 0.382 kgCO₂e, representing a 63.8% reduction in economic (EVA-normalised) intensity.
- Target EVA-normalised intensity for 2034:

- 0.382 kgCO₂e per £ EVA (down from 1052.4 tCO₂e 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 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 1st of September 2023 to the 31st of August 2024.

Base Year: 2023 – 2024	
All scope 1, scope 2 and scope 3 emissions have been measured using the operational control approach.	
Emissions	Total (tonnes CO ₂ e)
Scope 1	None
Scope 2 (Location-Based)	Location-based: 11.5
Scope 3	554.9
Total Emissions	566.5

Carbon Intensity Metrics: Base Year

Metric	Carbon Intensity
Tonnes of CO ₂ e per Employee	18.9
Tonnes of CO ₂ e per £m of Revenue	47.4

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

Current Reporting Period

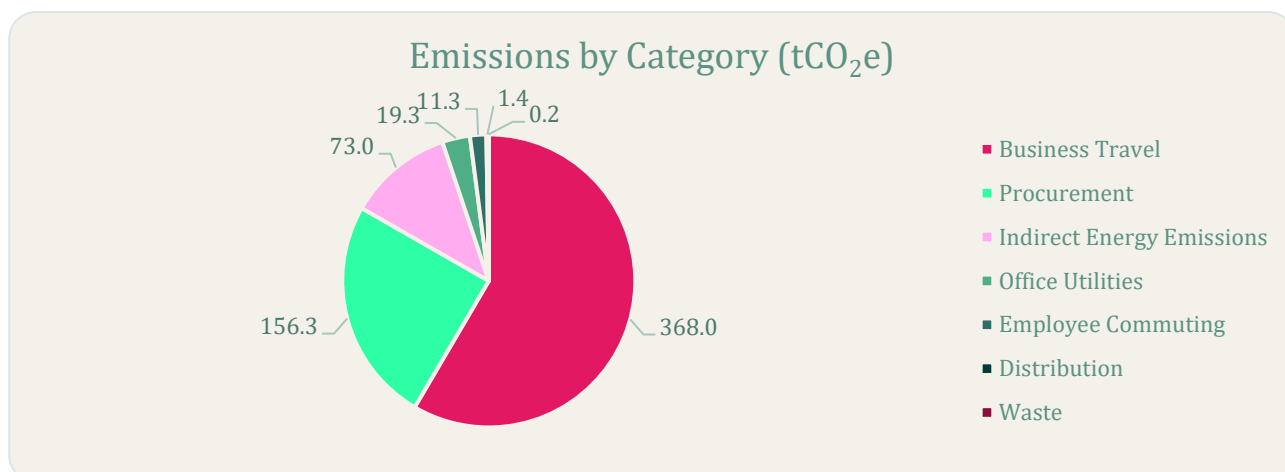
Current Reporting Period: 2024 - 2025	
All scope 1, scope 2 and scope 3 emissions have been measured using the operational control approach.	
Emissions	Total (tonnes CO ₂ e)
Scope 1	None
Scope 2 (Location-Based)	10.1
Scope 3	610.3
Total Emissions	620.4

Carbon Intensity Metrics: Current Reporting Period

Metric	Carbon Intensity
Tonnes of CO ₂ e per Employee	14.4
Tonnes of CO ₂ e per £m of Revenue	41.1

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

Carbon Emissions Breakdown



Business Travel is the largest contributor to emissions, accounting for 368 tCO₂e. This includes emissions from reimbursed travel such as flights, rail journeys, and accommodation for both advocates and employees. **Advocate business travel emissions made up 98% of these emissions (359 tCO₂e), and employees made up 2% (8 tCO₂e).** Goods & Services follows at 142 tCO₂e, reflecting the upstream emissions associated with the production and provision of purchased goods and services.

Fuel- and Energy-Related Activities contributed 73 tCO₂e, covering the upstream emissions associated with energy use*. Commuting accounted for 11 tCO₂e, this category includes both employee travel to and from work, as well as remote working energy use.

Emissions from Electricity (using the location-based method) totalled 10 tCO₂e, reflecting the electricity demand of LPC Law in line with average UK-grid emissions per unit. Finally, Waste Generated in Operations contributed a small amount of 0.2 tCO₂e, 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

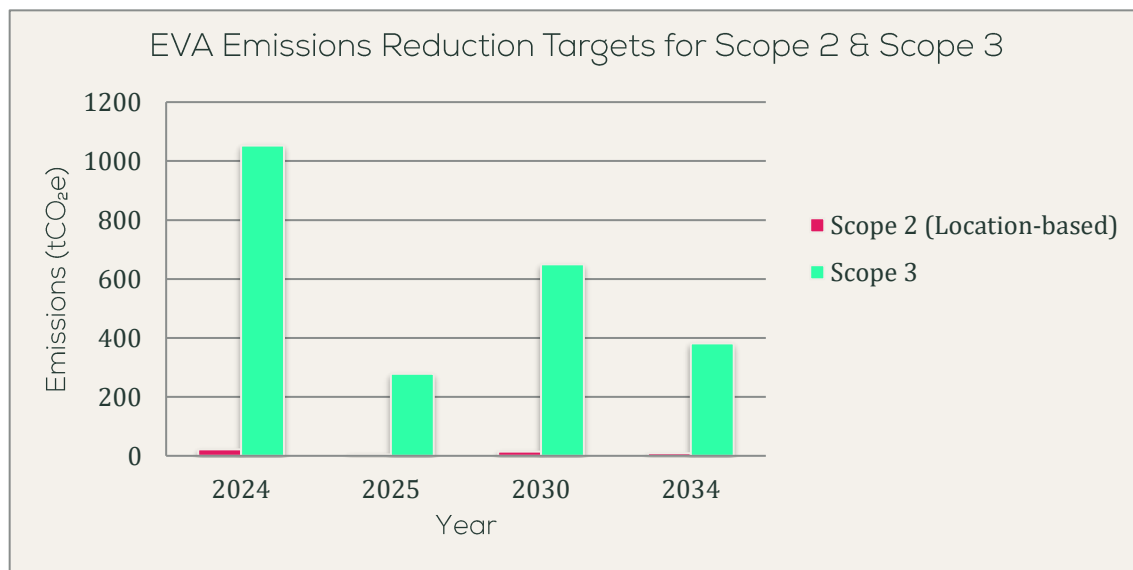
LPC Law is committed to achieving Net Zero by 2050. Below are our near-term targets against which we are tracking progress:

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

Following the Economic Value Add model, LPC Law has already achieved its carbon reduction targets to 2034. When reporting absolute emissions across the organisation, there has also been positive progress across Scope 2 (Location-Based) emissions, with a 12% reduction achieved. However, due to the nature of LPC Law, organisational growth lends itself to increased Scope 3 emissions arising from Advocate travel. Absolute Scope 3 emissions have therefore increased 10% since the base year.

LPC Law is pleased with its progress to date, and shall maintain its efforts to achieve Net Zero emissions.



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
The Senior Leadership Team have attended a Carbon Awareness Training session run by Positive Planet. In addition to this, carbon awareness information is shared at new employee onboarding and around half of employees have completed some sustainability training.	2025	1, 2 & 3
Completed an Energy Audit to establish opportunities to reduce energy demand per employee working-day. There were very limited recommendations for improvement within the assessment.	2026	2
LPC Law has introduced a Sustainability Questionnaire for suppliers to complete. The questionnaire includes queries around the supplier's carbon footprint, Net Zero targets, sustainability accreditations, circularity, and wider ESG commitments. Completion of the survey shall support the quality of LPC Law's carbon footprint reporting by providing greater insight into the emissions of its suppliers, and will also offer the opportunity to select suppliers based on their alignment with Net Zero.	2026	3
The Procurement Policy has been updated to reflect sustainability drivers, including carbon data requests from suppliers, opting for low-carbon products, and promoting the use of fewer resources.	2026	3
LPC Law promotes and encourages cycling to work by partaking in the national Cycle to Work scheme. A	2026	3

cycling mileage reimbursement rate is also offered, to encourage the use of bikes for business travel purposes.		
Employees are offered season ticket loans for public transport to encourage low-emissions commuting.	2026	3
LPC Law is a signatory of the Greener Litigation Pledge.	2026	1,2,3

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	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.	2027	Capital Goods
2	LPC Law shall include a summary of its Carbon Reduction Plan within the onboarding pack for new employees and Advocates.	2027	All scopes and categories
3	We will communicate our commitment to Net Zero via our website, professional networks and job postings.	2027	All scopes and categories
4	LPC Law shall improve the quality of its data for Advocate travel emissions, to provide a greater understanding of the carbon impact. Previously, it has not been possible to capture the specific fuel type associated with Advocates' reimbursed mileage.	2027	Business Travel (advocates)
5	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 climate-related training to advocates.	2028	Business Travel (advocates)
6	LPC Law shall review its current electricity provider and switch to a 100% zero-carbon tariff as soon as possible.	2028	Purchased Electricity

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 ¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting ².

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 ³.

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 006 reporting standards.

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

Signed on behalf of LPC Law:

Name:

Position:

Date:

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

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

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