

Carbon reduction plan 2024/2025

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Photovoltaic panels at the Shoosmiths
Lakes office, Northampton

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Commitment to achieving net zero

Shoosmiths LLP is part of the UNFCCC Race to Zero campaign. We are committed to achieving net zero emissions by 2050 at the latest, through our science-based target to achieve net zero by 2040.

This is Shoosmiths' fourth annual Carbon Reduction Plan and was produced for our 2024/2025 financial year which ran from 1 April 2024 to 31 March 2025. Activities relate to the 2024/2025 period.



Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reductions can be measured.

Table 1 Baseline year: 2019/2020	
Additional details relating to the baseline emissions calculations.	
Scope 1 emissions measured: natural gas consumption for heating offices, refrigerant gas used in office air-conditioning units, one back-up diesel generator and a company-leased vehicle. Scope 2 emissions measured: electricity consumption for offices (location-based and market-based). Scope 3 emissions measured: categories 1 (purchased goods and services), 2 (capital goods) 3 (transmission and distribution losses), 5 (waste, water), 6 (business travel: air, rail, road, sea), 7 (employee commuting).	
Baseline year emissions:	
Emissions	TOTAL (tCO ₂ e)
Scope 1	93 tCO ₂ e
Scope 2	Location-based = 689 tCO ₂ e Market-based = 240 tCO ₂ e
Scope 3 (Included Sources)	1. Purchased goods and services = 4,481 tCO ₂ e 2. Capital goods = 1,605 tCO ₂ e 3. Fuel and energy-related activities (not included in scope 1 or 2) = 261 tCO ₂ e 4. Upstream transportation and distribution = 0 tCO ₂ e* 5. Waste generated and water consumed in operations = 14 tCO ₂ e 6. Business travel, including air, rail and sea travel and hotel stays = 794 tCO ₂ e 7. Employee commuting = 1,540 tCO ₂ e 8. Downstream transportation and distribution = 0* tCO ₂ e Total Scope 3 emissions = 9,055 tCO ₂ e *Shoosmiths does not have upstream or downstream transportation and distribution.
Total emissions	Scope 1, scope 2 (location-based), scope 3 = 9,837 tCO ₂ e Scope 1, scope 2 (market-based), scope 3 = 9,388 tCO ₂ e

Current emissions reporting

Table 2 Reporting Year: 2024/2025	
Emissions	TOTAL (tCO ₂ e)
Scope 1	76tCO ₂ e
Scope 2	Location-based = 485 tCO ₂ e Market-based = 12 tCO ₂ e
Scope 3 (Included Sources)	1. Purchased goods and services = 5,065 tCO ₂ e 2. Capital goods = 297 tCO ₂ e 3. Fuel and energy-related activities (not included in scope 1 or 2) = 259 tCO ₂ e 4. Upstream transportation and distribution = 0 tCO ₂ e* 5. Waste generated and water consumed in operations = 5 tCO ₂ e 6. Business travel, including air, rail and sea travel and hotel stays = 497 tCO ₂ e 7. Employee home working and commuting = 1,122 tCO ₂ e 8. Downstream transportation and distribution = 0* tCO ₂ e Total Scope 3 emissions = 7,247 tCO ₂ e *Shoosmiths does not have upstream or downstream transportation and distribution.
Total emissions	Scope 1, scope 2 (location-based), scope 3 = 7,808 tCO ₂ e Scope 1, scope 2 (market-based), scope 3 = 7,335 tCO ₂ e

Scope 1 emissions measured: natural gas consumption for heating offices and refrigerant gas used in office air-conditioning units. Diesel emissions occurring when maintenance/service checks were undertaken for the back-up generator have been eliminated due to the removal of the generator. There were no company-leased vehicles.

Scope 2 emissions measured: electricity consumption for offices (location-based and market-based).

Scope 3 emissions measured: categories 1 (purchased goods and services), 2 (capital goods), 3 (transmission and distribution losses), 5 (waste, water), 6 (business travel: air, rail, road, sea, hotel stays), 7 (employee commuting and working from home emissions).

The emission factor dataset previously used to calculate spend-based emissions for Purchased Goods & Services and Capital Goods was decommissioned in 2023, requiring a change in methodology. This change was assessed and the impact exceeded the threshold of the Science Based Targets initiative (SBTi) – specifically greater than 5%. Consequently, Shoosmiths recalculated its baseline year (2019/2020) to reflect this adjustment. This adjustment allows Shoosmiths to maintain the highest standards in its reporting and align to the requirements set out by the SBTi.

During this rebaselining exercise several improvements in footprint accuracy were made, including the inclusion of pension spend in purchased goods & services and the identification of systematic errors in refrigerant fugitive emission reporting that resulted in over reporting of emissions in previous years.

Emissions reduction targets

In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets:

In June 2023, Shoosmiths had three (revised) near-term 2030 targets and one long-term 2040 target validated by the Science Based Targets initiative (SBTi).

The SBTi validated targets

Overall net-zero target

Shoosmiths commits to reach net-zero GHG emissions across the value chain by FY2040.

Near-term targets

Shoosmiths commits to reduce absolute scope 1 GHG emissions 55.7% by FY2030 from a FY2020 base year.

Shoosmiths also commits to increase annual active sourcing of renewable electricity from 74% in FY2020 to 100% by FY2025 through FY2030.

Shoosmiths further commits to reduce absolute scope 3 GHG emissions 50% by FY2030 from a FY2020 base year.

Long-term target

Shoosmiths commits to reduce absolute scope 1, 2, and 3 GHG emissions 90% by FY2040 from a FY2020 base year.

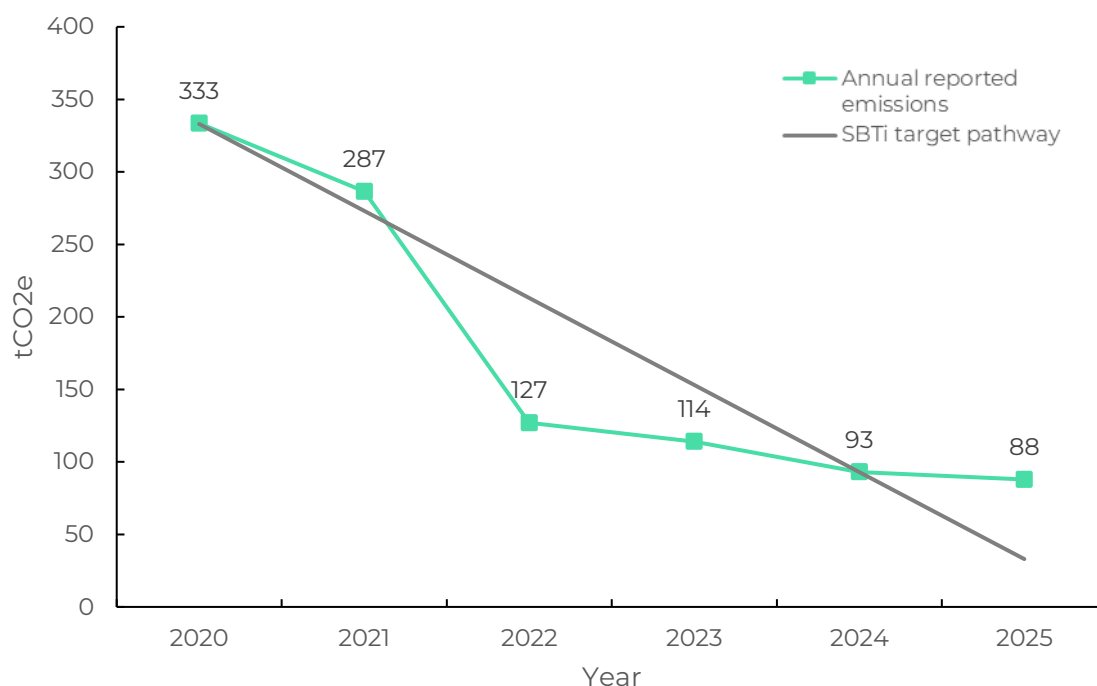
The SBTi validated targets are in addition to the target that has not been approved by the SBTi which Shoosmiths announced in 2020 namely to achieve net zero for its operations (i.e., scope 1 and 2 emissions) by 2025.



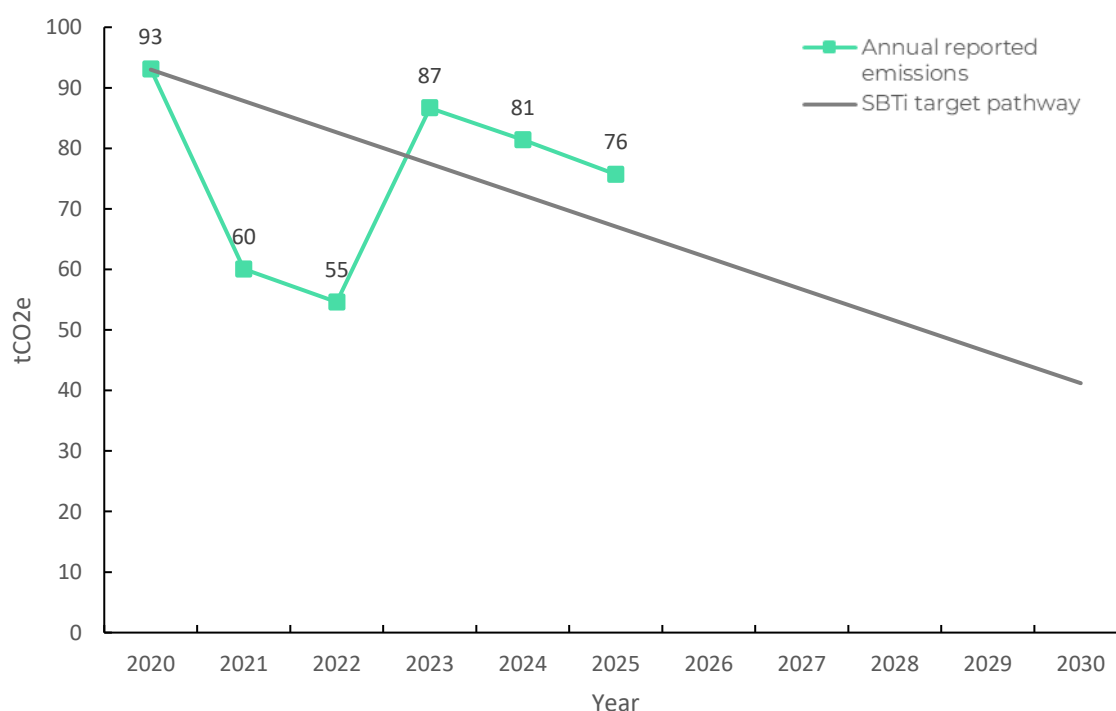
Progress against non-SBTi validated target to achieve net zero for scopes 1 and 2 emissions by 2025 from a FY2020 base year.

Please note. This is a target that Shoosmiths set in 2020 and is not a SBTi validated target.

We have made significant progress in delivering against the goal, reducing scope 1 & 2 emissions by 74% since 2020, however, considering the physical footprint of the firm we have been unable to reduce emissions in line with the requirements to claim net zero. As a result, we have invested in high quality carbon removals to balance our remaining emissions, and will commit to doing so until 2030 at least. The credits, sourced from HUSK1, compensate for Shoosmiths' unabated gross Scope 1 GHG emissions². Combined with Scope 2 reductions (calculated using a market-based methodology), this results in net operational emissions (Scopes 1 & 2) of zero for the 2024–2025 financial year.



Progress against SBTi validated target to reduce absolute scope 1 GHG emissions 55.7% by FY2030 from a FY2020 base year.

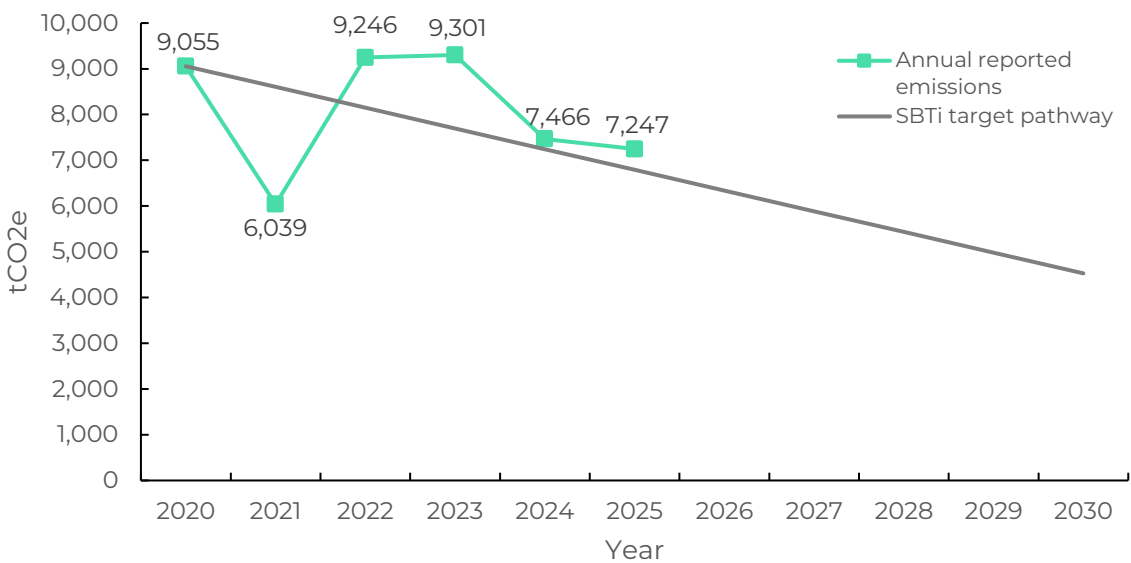


Progress against SBTi validated target to increase annual active sourcing of renewable electricity from 74% in FY2020 to 100% by FY2025 through FY2030.

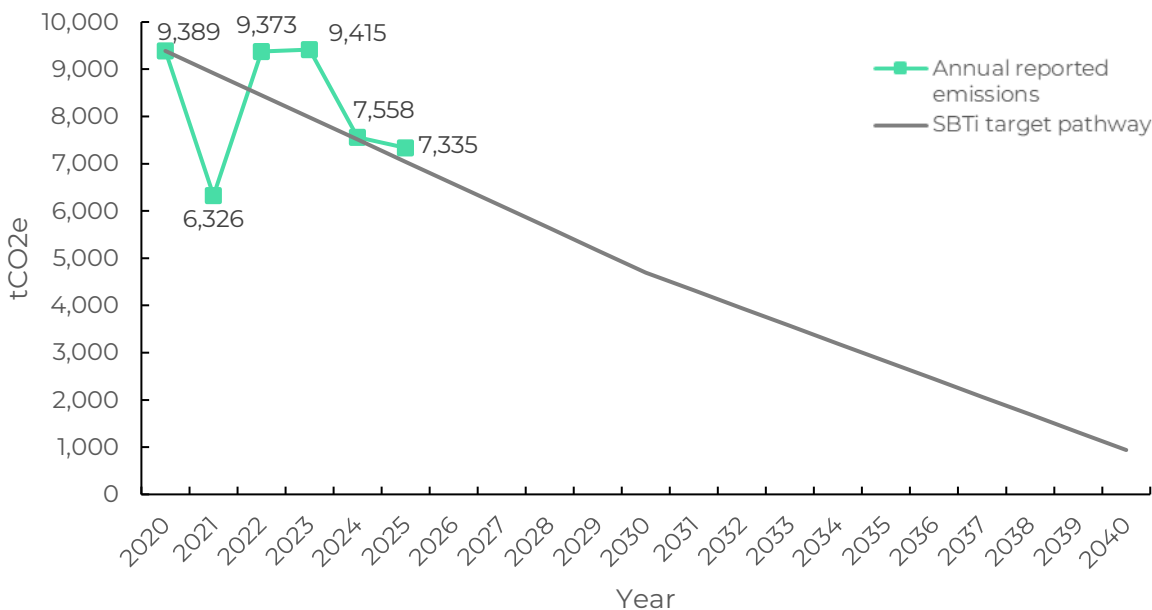
In 2024/2025 97% of the electricity we consumed was procured through renewable energy contracts, either directly or through our landlords, with emission savings procured from renewable electricity equaling 473 tCO₂e. We have purchased additional Renewable Energy Guarantees of Origin to cover the 3% of our electricity that was not supplied through renewable energy in 2024/25, therefore meeting our SBTi target to achieve 100% Renewable energy by 2025, which we will continue to ensure through to 2030.

In addition, the two Shoosmiths locations using gas (Northampton and London) had 100% of gas usage covered by a 100% biomethane gas contract from its selected energy provider.

Progress against SBTi validated target to reduce absolute scope 3 GHG emissions 50% by FY2030 from a FY2020 base year.



Progress against SBTi validated target to reduce absolute scope 1, 2, and 3 GHG emissions 90% by FY2040 from a FY2020 base year



Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2019/2020 baseline. The carbon emission reduction achieved in 2024/2025 versus 2019/2020 equates to 2,073 tCO₂e, a 22%% reduction for scopes 1, 2 (market-based) and 3 emissions and the measures will be in effect when performing client contracts.

Shoosmiths is a signatory of the Business Ambition for 1.5°C and UNFCCC Race to Zero campaign. Shoosmiths has SBTi validated near-term and long-term science-based reduction targets published on the SBTi and Shoosmiths websites.

Shoosmiths is a signatory to other net zero related initiatives:

- United Nations Global Compact participant
- Legal Charter 1.5 member
- Legal Sustainability Alliance's Legal Renewables Initiative
- Green Pensions Charter
- Campaign for Greener Arbitrations Sustainable Recruitment Alliance
- West Midlands Net Zero Business Pledge
- British Property Federation Net Zero Pledge
- Corporate member of Business in the Community (BITC) and supporting its Challenge 30 campaign.

We produce annual energy and carbon reports within our annual Directors' Reports in line with the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations.

We assessed over 95% of building and business travel energy consumption in compliance with the Energy Saving Opportunities Scheme (ESOS). The assessment included building energy audits at four sites, we are evaluating a number of potential energy efficiency projects.

Flexible working based on output not occupancy ethos.

We operate a sustainable travel policy which includes an internal carbon levy charged against all business flights.

We invite suppliers to provide us with carbon footprint data and details of their approaches to reducing their emissions.

We provide training resources and updates to employees about our approach and how they can assist our net zero aspirations. This includes opportunities to reduce emissions at home through our HR benefits offer of a salary sacrifice Electric Vehicle leasing scheme.

Key activities undertaken in 2024/2025

We introduced a new sustainability strategy, which is overseen by a new Sustainability steering group, and operationalised through a Sustainability Working Group. Chaired by the firm's Chair the steering group's purpose is to monitor firm-wide progress and ensure required actions are tracked, monitored and reported.

Areas of focus include risk, compliance and regulatory requirements, supply chain, estates, IS, data management, training, and internal communications. The Working Group meets monthly with the Senior Sustainability manager to track progress against projects.

We have outsourced our Northampton data centre to a third party with aligned net zero targets. We are also replacing our old laptop estate aiming to complete over a three-year period and forecasting to reduce total annual device carbon emissions by 29.47%.

We continued charging an internal carbon levy on business flights, the funds from this are used to reduce our emissions, including evaluation of new or unproven technology.

We have developed an energy action plan that will optimise server room temperature controls and the expansion of the successful smart socket trial in Northampton. The carbon levy is being used to fund professional fees for the design, specification and delivery of an expansion of the smart sockets, delivering a saving of 2,595kWh in the year.

Used IT equipment which can no longer be used within the firm is donated to our charity partner who distributes to disadvantaged communities in the UK and across the world, avoiding being sent to waste. Items that cannot be re-used are sent for recycling by the charity.

We procured 12-month certified renewable electricity agreements at all locations where we have control over energy procurement

We also procured a certified 100% biomethane gas agreement for those locations within our control

Our landlords continue to procure renewable electricity across the remaining sites.

We engaged with building landlords to understand building carbon net zero targets, actions taken to improve building energy efficiency and to request updates on their renewable green energy contracts.



202/2026 priorities

- Targeting reductions in emissions from purchased goods and services and capital goods, which combined, represented 75% of 2023/2024 scope 1, scope 2 (market-based), scope 3 total emissions
- Continued focus on procurement of renewable energy
- Delivery of carbon removals equal to the firm's scope 1 and 2 (market based) carbon emissions
- Engaging clients on sustainability and carbon reduction opportunities
- A continued focus on business travel related emissions
- Development of a supply chain sustainability program
- Continuing the firm's commitment to improvements in the measurement, monitoring, analysis and reporting of carbon emissions with the development of an in-house carbon data management tool
- Continuing to engage with and upskill colleagues on our net zero strategy and the role everyone plays to deliver our targets.

Progress against Shoosmiths' net zero commitments and targets is overseen by the firm's Sustainability Steering Committee, which regularly reports to the board. The Group is chaired by the firm's Chair, with representation from across the firm's senior management.

Our net zero related policies and annual reporting are located at: <https://www.shoosmiths.com/our-responsibility/corporate-responsibility>

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

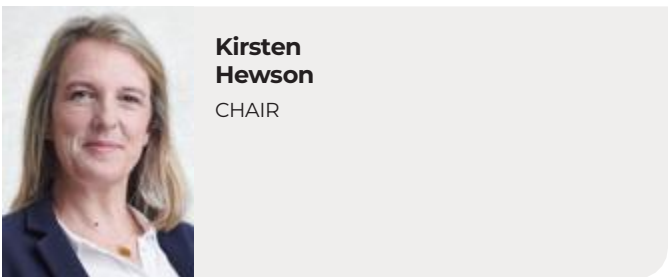
Shoosmiths' emissions are reported and recorded in accordance with the GHG Reporting Protocol corporate standard [1]. The calculations use the appropriate Government emission conversion factors for greenhouse gas company reporting [2], the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions [3], and the DEFRA (Department for Environment, Food & Rural Affairs) conversion factors based on Standard Industrial Classification (SIC) codes [4]. Purchased Goods & Services and Capital Goods emissions factors have been calculated using the DEFRA emissions factors as a result of the decommissioning of the Quantis tool in 2023. This change has been assessed and the impact on the total carbon footprint exceeds the threshold of the SBTi and therefore Shoosmiths has recalculated its baseline year (2019/2020) to reflect this adjustment. Data has been collated through several mechanisms including extrapolating home working and commuting data from annual questionnaires to Shoosmiths employees and using supplier data collection tools for business travel and waste. Where primary data was not available, Shoosmiths has used financial spend as an alternative in line with reporting standards. Scope 1 and 2 emissions have been reported in accordance with SECR requirements and the required subset of scope 3 emissions for Carbon Reduction Plans have been reported in accordance with the Technical Standard for the Completion of Carbon Reduction Plans [5] and the Corporate Value Chain (Scope 3) Standard [6]. The Carbon Reduction Plan template [7] has been used. The framework for target setting across all three scopes, and the boundary for including relevant scope 3 emissions, follows the SBTi's Corporate Net-Zero standard [8].

1. <https://ghgprotocol.org/corporate-standard>
2. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
3. <https://ghgprotocol.org/scope-3-calculation-guidance-2>
4. <https://assets.publishing.service.gov.uk/media/64995761de86820013bc8d99/annex-2-1990-2021-uk-ghg-emissions-final-figures-by-sic-section.pdf>
5. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans_2.pdf
6. <https://ghgprotocol.org/standards/scope-3-standard>
7. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1053009/PPN-0621-Carbon-Reduction-Plan-Template-Jan22.odt
8. <https://sciencebasedtargets.org/resources/files/Net-Zero-Standard.pdf>

This approved statement has been signed on behalf of the members by:



David Jackson
CHIEF EXECUTIVE



Kirsten Hewson
CHAIR

Shoosmiths LLP
Date: 30 September 2025



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Based on the information available to us, the data is correct at the time of publishing.

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