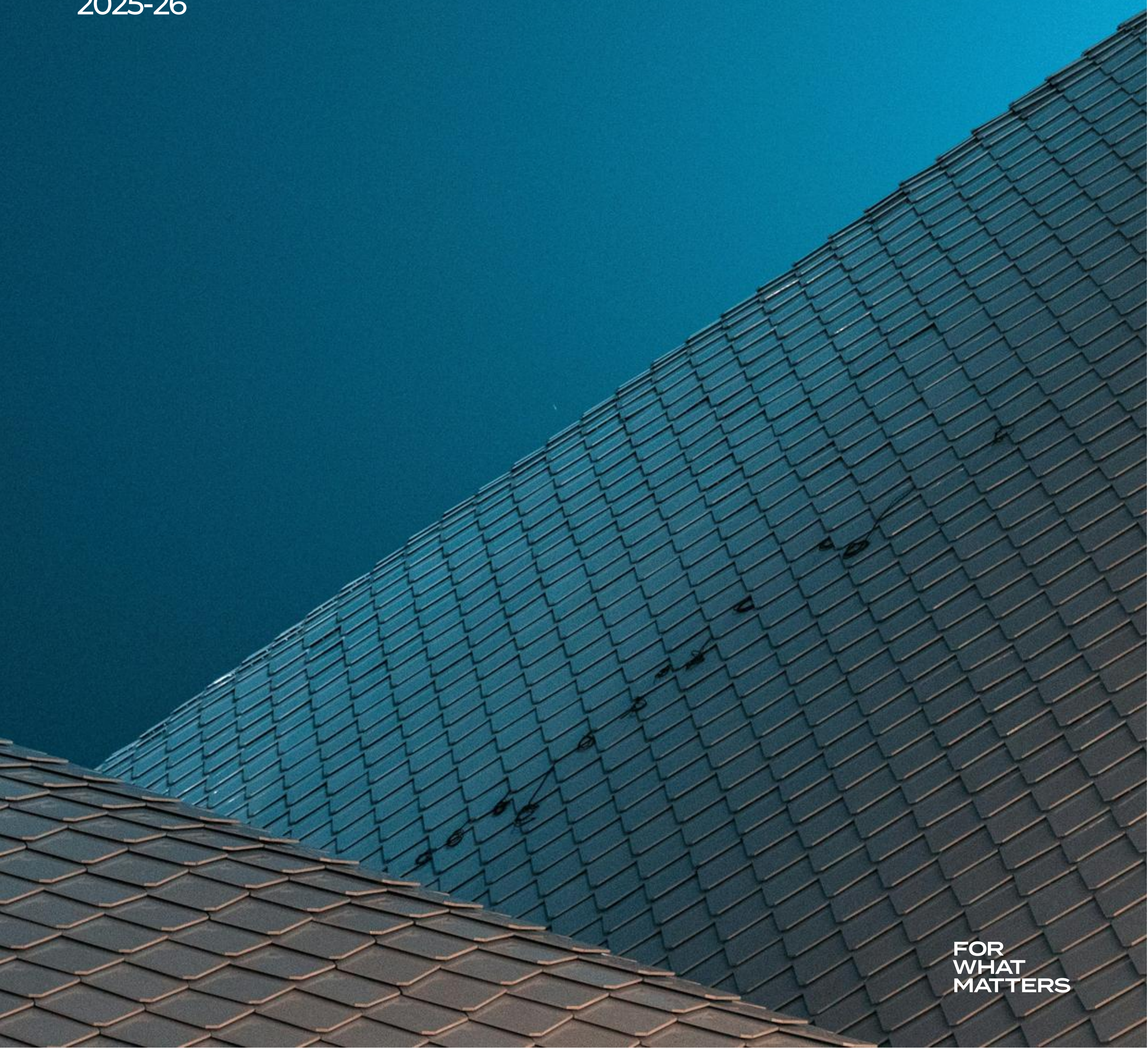
SHOOSMITHS

Carbon reduction plan

2025-26



FOR WHAT MATTERS

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Introduction

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' fifth annual Carbon Reduction Plan and was produced for our 2025/2026 financial year which ran from 1 April 2025 to 31 March 2026. Activities relate to the 2025/2026 period.

This Carbon Reduction Plan has been completed in accordance with PPN 006 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. PPN 006: Technical standard for Completion of Carbon Reduction Plans (HTML) - GOV.UK
6. https://ghgprotocol.org/standards/scope-3-standard
7. https://assets.publishing.service.gov.uk/media/62012b4f8fa8f538956b5b9a/PPN-0621-Carbon-Reduction-Plan-Template-Jan22.odt
8. https://sciencebasedtargets.org/resources/files/Net-Zero-Standard.pdf

Emissions reduction targets

In addition to our Long-term net zero target to reduce absolute scope 1, 2, and 3 GHG emissions 90% by FY2040 from a FY2020 base year. We have set the following short-term targets. Both our long-term and short-term targets are validated by SBTi.

55.7%

Scope 1

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

100%

Renewable energy

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

50%

Scope 3

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

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.

EMISSIONS		TOTAL (TCO2E)
Scope 1		93
Scope 2	Location-based	689
	Market-based	240
Scope 3	Purchased goods and services	4,841
	Capital goods	1,605
	Fuel and energy-related activities (not included in scope 1 or 2)	261
	Upstream transportation and distribution	0
	Waste generated and water consumed in operations	14
	Business travel, including air, rail and sea travel and hotel stays	794
	Employee commuting	1540
	Downstream transportation and distribution	0
	Total Scope 3 emissions	9,055
Total emissions	Scope 1, scope 2 (location-based), scope 3	9,837
	Scope 1, scope 2 (location-based), scope 3	9,388

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).

Current emissions footprint

Emissions for the 2025/26 reporting year

EMISSIONS		TOTAL (TCO2E)
Scope 1		52
Scope 2	Location-based	373
	Market-based	2
Scope 3	Purchased goods and services	5,225
	Capital goods	465
	Fuel and energy-related activities (not included in scope 1 or 2)	229
	Upstream transportation and distribution	0
	Waste generated and water consumed in operations	4
	Business travel, including air, rail and sea travel and hotel stays	383
	Employee commuting	1,023
	Downstream transportation and distribution	0
	Total Scope 3 emissions	7,329
Total emissions	Scope 1, scope 2 (location-based), scope 3	7,754
	Scope 1, scope 2 (location-based), scope 3	7,383

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).

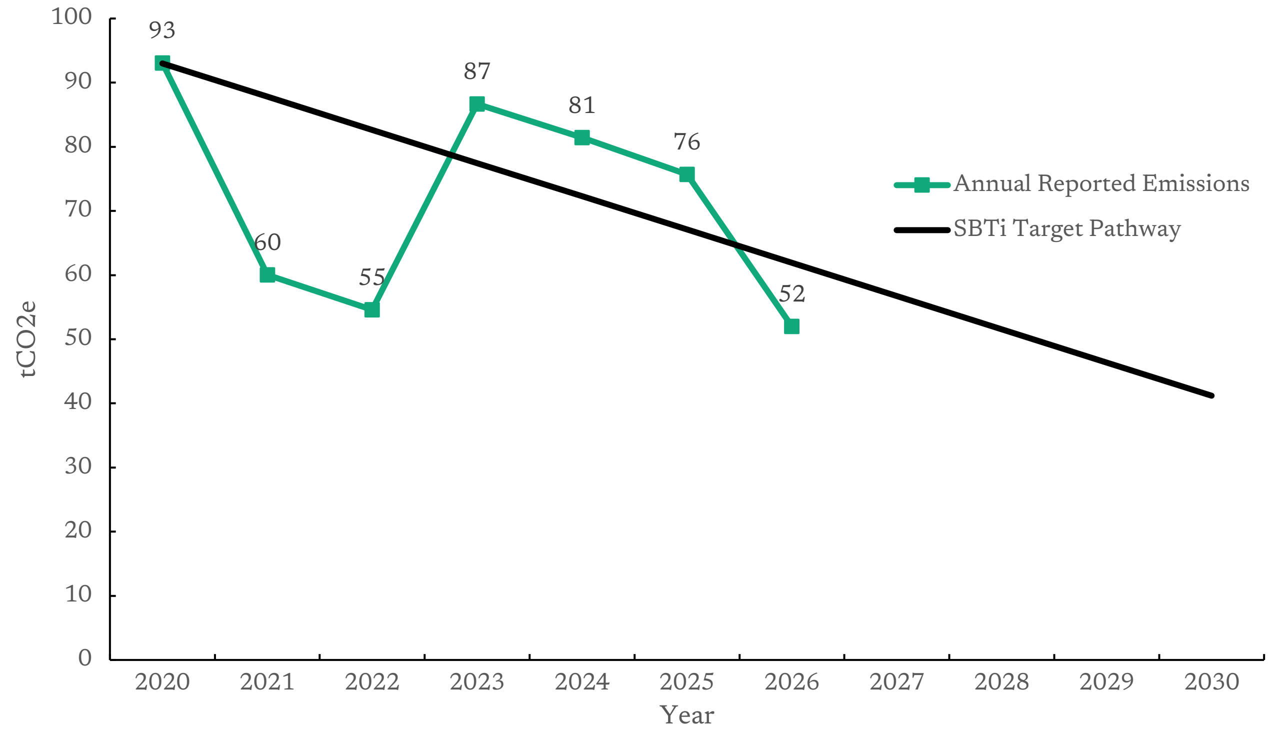
Scope 3 emissions measured: categories 1 (purchased goods and services), 2 (capital goods), 3 (transmission and distribution losses), 5 (waste, water), 6 (business travel: air, rail, road, sea, hotel stays), 7 (employee commuting and working from home emissions).

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, carried out in 2024/2025 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.

Progress against targets

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



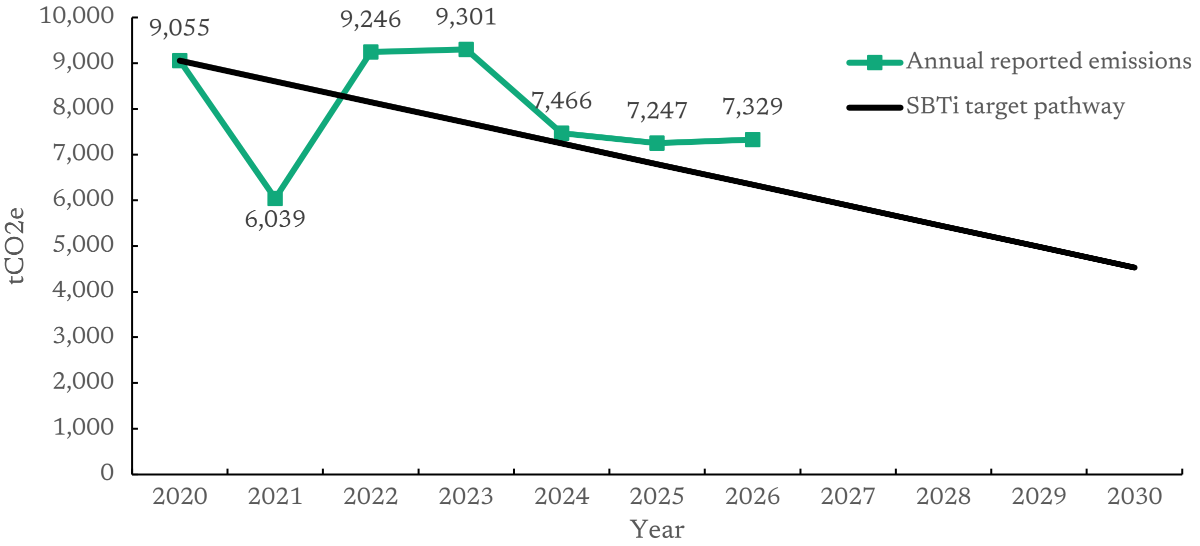
Progress against SBTi validated target to increase annual active sourcing of renewable electricity from 74% in FY2020 to 100% by FY2025 through FY2030.

In 2025/2026 99% of the electricity we consumed was procured through zero carbon contracts, either directly or through our landlords, with emission savings procured from renewable electricity equalling 371 tCO2e compared to location-based emissions.

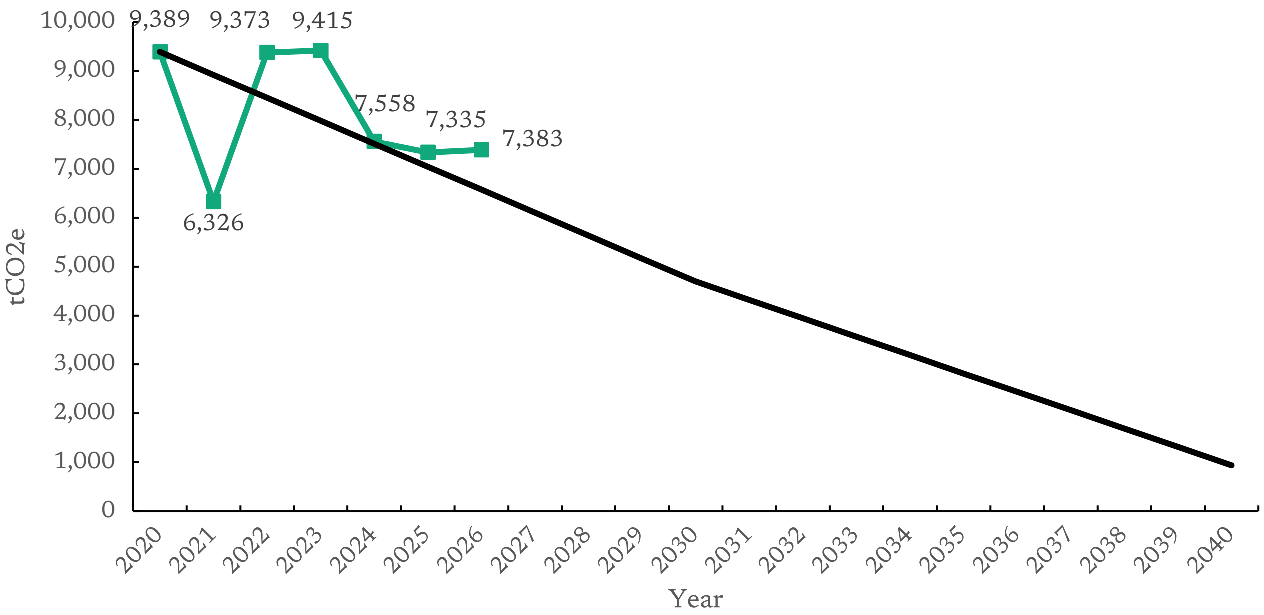
We moved premises from our remaining two offices that were not on renewable energy during the past year, and therefore whilst we have reported emissions from electricity during the reporting period, all of our premises now operate on carbon free electricity. We have purchased additional carbon removals to cover the 1% of our electricity that was not supplied through renewable energy in 2025/26, 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 2025/2026 versus 2019/2020 equates to 2,005 tCO2e, a 21% reduction for scopes 1, 2 (market-based) and 3 emissions, 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
- Corporate member of Business in the Community (BITC)

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 are have achieved certification to ISO14001, which will support our decarbonisation, amongst other environmental priorities.

We have a flexible working based on output not occupancy ethos, reducing unnecessary travel.

We operate a sustainable travel policy which includes an internal carbon price charged against all business flights. These funds are then used for projects that reduce our negative environmental and social impacts and increasing our environmental and social impact.

We have strengthened our supplier climate engagement through improved onboarding questionnaires and have begun implementing a sustainability-focused contract management approach for higher-impact suppliers. This is helping us improve the quality of supplier climate data and build a better understanding of supplier decarbonisation progress, while supporting more collaborative engagement on emissions reduction. Climate-related contract clauses are also being rolled out to further strengthen this approach.

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 2025/2026

We have further embedded our sustainability strategy, which is overseen by our Sustainability steering group of senior leaders, 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 invested in carbon removals to account for our residual emissions for scope 1 and 2 market based emissions, details of which can be found in our latest Responsible Business Report on our website. These removals are high quality, verified biochar removals, for which Shoosmiths has agreed a long term contract to offtake from. Therefore, in conjunction with our significant reduction in emissions, this means we have achieved zero net operational emissions (scope 1 & market-based scope 2).

Moving office locations within Nottingham and Milton Keynes, moving from fossil-fuelled premises to offices with carbon-free electricity supplies.

We have completed replacing our old laptop estate over a three-year period and estimate reduced total annual device carbon emissions of over 25%.

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 submitted our ESOS (energy saving opportunities scheme) action plan progress update 1 before the 5 December 2025. Actions undertaken were extension of smart building power sockets project, server room temperature adjustments and changing from gas to electrical radiators at one site. Total estimated energy savings: 22,340 kWh (electricity) and 4.31 tCO_2e (carbon) per 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 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 carbon free 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.

2026/2027 priorities include:

- 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
- engaging clients on sustainability and carbon reduction opportunities
- a continued focus on business travel related emissions
- embedding of our supply chain sustainability program
- continuing the firm's commitment to improvements in the measurement, monitoring, analysis and reporting of carbon emissions
- 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/impact/responsible-business/reporting-and-policies

This approved statement was approved at the Partnership Council on 10th September 2026 and has been signed on behalf of the members by

DAVID JACKSON
CEO

KIRSTEN HEWSON
CHAIR

DISCLAIMER

This information is for educational purposes only and does not constitute legal advice. It is recommended that specific professional advice is sought before acting on any of the information given.

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