January 2026

Carbon reduction plan PPN 006

Browne Jacobson

Contents

Carbon reduction plan

Supplier name: Browne Jacobson LLP
Publication date: 05/01/2026

Commitment to achieving Net Zero

Browne Jacobson LLP is committed to achieving Net Zero emissions by 2035*.

Baseline emissions footprint

Baseline year: 1 January 2023 to 31 December 2023

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 reduction can be measured.

Additional details relating to the baseline emissions calculations

Following the firm's 2022 decision to invest in a dedicated resource to establish and compile the required environmental data for Scopes 1, 2 and 3 (categories 4, 5, 6, 7 and 9), we were able to confirm an official baseline year.

In early 2025, we completed an external validation of our Scope 1 and 2 emissions with the consultancy Nature Positive. Later that year, the same consultancy reviewed our Scope 3 data, helping to verify which Scope 3 categories the firm is obligated to report. As part of this process, and for the purposes of PPN 006, it was confirmed that categories 4 and 9 are not applicable, as previously reported. This review also corrected certain figures published in earlier reports.

The following data presents our emissions across two reporting periods (baseline and calendar year 2025). Please note that CY2025 figures have not yet undergone independent assessment or approval and may be revised in future.

Baseline year emissions: 1 January 2023 to 31 December 2023

Emissions	Total (tCO_2e) – Location method
Scope 1 (Externally validated)	**11.9 tCO_2e** Natural Gas (11.9) and Biogas (0.005)
Scope 2 (Externally validated)	**399.5 tCO_2e** Electricity (232.5 tCO_2e) and district heating (166.9 tCO_2e)
Scope 3	**1240 tCO_2e** Included sources: • **Category 4 – upstream transportation and distribution** **0 tCO_2e** Please note: recorded as 'zero' as firm is a legal services provider. • **Category 5 – waste generated in operations** **5.0 tCO_2e** Waste. inc water (5) • **Category 6 – business travel** **418 tCO_2e** Travel inc. hotel overnights (418) • **Category 7 – employee commuting** **817 tCO_2e** Employee commuting (513) and working from home (304) • **Category 9 – downstream transportation and distribution** **0 tCO_2e** Please note: recorded as 'zero' as firm is a legal services provider.
Total emissions	**1651.4 tCO_2e**

* We're aiming to submit our 'near term' and 'net zero' targets for validation by SBTi in Feb 2026. Once approved, we'll no longer recognise our 'Net Zero' target year as 2035 but move to a more practicable 2045. Future publications of the CRP will reflect this outcome, once agreed.

1651.4

tCO_2e total emissions in the baseline period reporting.

1543.9

tCO_2e total emissions in the current period reporting.

Current emissions reporting

Current emissions reporting: 1 January 2025 to 31 December 2025	
Emissions	**Total (tCO_2e) – Location method**
Scope 1	**3.7 tCO_2e** Natural gas (3.65) and Biogas (0.02)
Scope 2	**281.5 tCO_2e** Electricity (171.2 tCO_2e) and district heating (110.3 tCO_2e)
Scope 3	**1258.6 tCO_2e** Included sources: • **Category 4 – upstream transportation and distribution** **0 tCO_2e** Please note: recorded as ‘zero’ as firm is a legal services provider. • **Category 5 – waste generated in operations** **1.3 tCO_2e** Waste. inc water (1.3) • **Category 6 – business travel** **297.4 tCO_2e** Travel inc. hotel overnights (297.4) • **Category 7 – employee commuting** **959.9 tCO_2e** Employee commuting (556.1) and working from home (403.8) • **Category 9 – downstream transportation and distribution** **0 tCO_2e** Please note: recorded as ‘zero’ as firm is a legal services provider.
Total emissions	**1543.9 tCO_2e**

Emissions reduction targets

Our approach to achieving net zero follows a four step, iterative, process:

We took the decision in 2024 as part of our ongoing commitment to SBTi to have our GHG inventory and data independently assessed and validated by an external specialist. This has led to an amendment in the previously published baseline year's figures. This reflects the maturity of our reporting and engagement with supply chain.

We project** that carbon emissions will decrease over the next five years to 1199.2 tCO_2e by 31 December 2030.
This is a reduction of

-27.4%

1

Measure and establish a baseline

Identify, collect, and verify emissions data across applicable Scopes 1, 2, and 3 ghg inventory.

2

Set targets and pathways

Define milestones and 'Net Zero' goals aligned with recognised standards.

3

Reduce emissions

Implement initiatives, operational change, and supplier engagement to drive both measurable and immeasurable reductions in carbon emissions.

4

Review, report and refine

Monitor progress, validate data, report annually, and adjust the strategy as necessary.

** Naturally, this projection is subject to several variables, some of which may be uncontrollable in the short, medium or long term by the firm.

Carbon reduction projects

-6.5%

like for like decrease of our carbon emissions from the baseline year to the current year.

The continuation of environmental management measures and projects from our baseline calendar year 2023, have been implemented, completed and/or maintained. As a result, we have seen a like for like **decrease** of our carbon emissions of **6.5%** from the 2023 baseline year to current.

In that time, we have seen an increase of full-time equivalent (FTE) employees of **13%** (1145 to **1293**), yet we've achieved a reduced intensity ratio from **1.34** tCO_2e (2023) to **1.19** tCO_2e (2025).

Furthermore, its worth noting in 2023 we leased a total of seven offices for **68.5** months. However, in 2025, we leased **nine** offices for **81.7** months. This is all worth considering when reviewing our overall carbon reduction performance in a time of continued growth and change.

To demonstrate initiatives from our baseline year, the firm has undertaken a comprehensive programme of energy efficiency and carbon reduction initiatives across its office estate. These measures reflect a sustained commitment to meeting the requirements of PPN 006 and demonstrate ongoing progress in reducing operational emissions across all major sources.

One of the key areas of focus has been improving energy performance within our buildings. We have implemented, where feasible, PIR lighting controls at offices and progressed a systematic programme of LED tube replacement too. These upgrades have been complemented by improvements to heating, ventilation and air conditioning systems, particularly through the use of BMS and zonal controls that ensure energy is only consumed where genuinely needed.

Alongside these mechanical and electrical improvements, we have also consolidated our physical office footprint by moving into more energy efficient buildings and refurbishing or repurposing existing floorspace. By reusing hard and soft furnishings rather than purchasing new items, we have avoided a significant increase in embodied carbon while maintaining high quality office environments.

Across our technology estate, we have continued to reduce energy consumption by transitioning fully to laptops, which use substantially less power than equivalent desktop devices. In parallel, we have virtualised a large proportion of our server estate, which has reduced the volume of physical hardware within our data centre and subsequently lowered electricity and cooling requirements. These digital efficiencies have been supported by behavioural changes such as encouraging staff to follow switch off policies, and organisational shifts such as introducing Docusign to reduce paper usage. This combination has enabled us to rationalise our fleet of MFDs, thereby reducing both direct energy use and indirect impacts such as paper consumption, toner waste and maintenance-related travel.

We have also taken steps to improve water efficiency and indoor environmental quality, including installing water saving tap heads across head office handwashing facilities, which use up to 50% less water and reduce energy demand associated with heating. The installation of living moss walls and increased planting within offices has provided further environmental benefits. These installations help cool the office environment, act as natural insulators, stabilise humidity and improve indoor air quality by absorbing carbon dioxide and particulate matter. This, in turn, contributes to reduced mechanical ventilation demand and supports more efficient building operation.

Waste reduction and responsible resource use remain important pillars of our sustainability programme. We have removed significant amounts of single use plastic from our operations by introducing alternatives such as paper backed packaging tape. This change was supported by moving to a new, more sustainable stationery provider, which offers localised services and greener product choices. We have also introduced improved waste segregation and recycling processes, prioritising

reduction and reuse wherever possible. At head office, coffee grounds and food waste are collected and composted by our zero waste B Corp catering contractor, who was selected due to their commitment to fresh, local ingredients and the associated reduction in "food miles". This catering partnership has reduced not only emissions but also waste sent to disposal.

Supporting circular economy principles, we have continued to donate surplus office items, including furniture, stationery and catering equipment to local charities and schools. In 2025, we partnered with Waste to Wonder Worldwide to further enhance the social and environmental impact of office clearances. Working with them, we repurposed 292 items weighing 5.75 tonnes, representing an embodied carbon avoidance of 19.3 tCO_2e. This approach ensures useful resources are diverted from disposal and redirected towards under-served communities in 50 countries.

The firm continues to offer an electric vehicle procurement benefit for employees and has strengthened procurement policies in general to ensure environmental criteria are captured in purchasing decisions. We also continue to operate the cycle to work scheme through Cycle Solutions. Additionally, we work with suppliers who share our values, including Nemi Teas, whose products are part of front of house offering in Manchester, London, Nottingham and soon Cardiff. The products are plastic-free, with biodegradable packaging and ethically certified sourcing.

We maintain a centralised business travel management system capable of displaying the carbon footprint of each journey. This supports staff in choosing lower carbon options and supports our sustainable travel policy, which encourages careful consideration of whether travel is necessary at all. Over the past year, we have worked closely with our travel provider to refine reporting processes, increasing the granularity and accuracy of emissions data collected. As a result, we have already seen measurable reductions in business travel emissions. In addition, refinements to our road travel reporting now enable us to track fuel types for each business journey, which improves the accuracy of scope 3, category 6 emissions calculations. We have also maintained hybrid arrangements for Board and Executive meetings, significantly reducing governance related travel.

Active commuting remains an important part of our approach to sustainable travel. We continue to provide secure bike storage, including at our head office during campus building works, and we installed gained facilities when we relocated to the interim Cardiff office in 2025. We also implemented a green travel plan through Modeshift Stars as part of the move to the firm's BREEAM Excellent Birmingham office in 2022, and the plan continues today.

+42

increase in the firm's environmental score with EcoVadis over the last three years (from 40 to 82).

Employee engagement and environmental governance have continued to strengthen through our internal Sustainability Steering Group. Led by senior management and supported by volunteers across the firm, the group meets regularly to support policy development, review initiatives and drive environmental improvements. Over the past year, the group has contributed significantly to internal events, including World Environment Day activities, and proposed new initiatives such as installing hair drying facilities in Nottingham and Exeter to make walking, running and cycling more practical commuting options.

World Environment Day has become a key annual event for engaging staff and strengthening environmental awareness. Activities have included educational sessions delivered in partnership with supply chain partners, litter picking activities supporting local communities, and the formal launch of our sustainability website, designed to provide employees and clients with clear, accessible information about our environmental work, including the Carbon Reduction Plan. Broader employee engagement has also improved through expanded forums, representation opportunities and further contributions to the firm's Green Network on Viva Engage.

Flexible working arrangements allowing employees to work from home for up to three days per week have also improved the accuracy of commuting and home energy emissions data, as working patterns have stabilised. The use of a third party assessment platform has enabled staff to view their personal carbon footprint, supporting individual behaviour change, and participation rates remain high, enhancing the reliability of our annual reporting.

Since achieving ISO 14001:2015 certification across all offices, with no non conformances or opportunities for improvement identified, the firm has continued to use the management system as a mechanism for setting and delivering annual objectives. During both the 2025 firmwide surveillance and the audit of the new interim Cardiff office, the auditor again identified no non conformances. To support transparency and education, we have continued to expand our environmental SharePoint hub and external sustainability website, which now includes details of our first external award: "Best Sustainable Business Practice 2025" from Business Awards UK.

We have also maintained strong performance in the EcoVadis assessment platform, achieving medal level recognition for five consecutive years. Our environmental score has risen significantly from 40 to 82 over the last three years, reflecting the impact of our continued focus on sustainability. Our 'sustainable procurement' score has also improved by eight points during the past year. The EcoVadis scorecard remains available upon request.

The firm formalised its commitment to the Science Based Targets initiative (SBTi) with registration completed in February 2024.

Since then, we have been collating, reviewing and independently corroborating the relevant emissions data across all applicable categories in preparation for formal submission.

Environmental considerations are now embedded into general event management practices across the firm.

Energy related improvements include achieving REGO or Zero Carbon electricity across all offices as of February 2024, although this was temporarily affected by a landlord decision at head office later that year. After sustained engagement, we successfully secured a return to a Zero Carbon contract for the entire campus from April 2025.

For a period of 12 months our interim Cardiff office was on a standard electric tariff. However, when we move in 2026 to a new office this will be a REGO tariff. Although the future Cardiff office will temporarily introduce natural gas back into our footprint, building management has confirmed a plan to phase gas out (likely in 2026). Importantly, this site will become our first UK office to generate a portion of its electricity onsite using rooftop solar PV.

Further progress includes both Manchester and London office renewing their contracts. Better data collection has also been achieved at the London office, where from November 2025 building management implemented innovative floor specific waste measurement scales. Early information shows notable reductions and a clearer understanding of waste typologies.

Our commitments under ESOS Phase 3 were submitted by December 2024, including actions such as replacing all traditional lighting across both London floors with LEDs, optimising space usage at head office to reduce electricity and district heating, and appointing an energy saving champion in Birmingham. These actions are forecast to reduce consumption by 593,664 kWh by December 2027, a figure we expect to exceed based on progress to date. The statutory Progress Update 1 (PU1) was completed in 2025 and made publicly available within the national Phase 3 action plan dataset.

The firm has also taken steps to support biodiversity and local environmental improvements. In 2024 we began a three year sponsorship with Nottingham Green Guardians, enabling teams of volunteers to support several projects, including creating a 1,000 tree Miyawaki mini forest, removing invasive species, and planting mature native trees. While not all biodiversity provides measurable carbon reductions, these activities contribute positively to ecosystem health, community wellbeing and long term sustainability.

Finally, for residual emissions that cannot be eliminated in the short term, the firm continues to purchase credible carbon credits to offset a proportion of Scope 1, 2 and 3 emissions. These offsets support verified environmental projects across the globe and act as a last resort in our hierarchy of carbon reduction measures.

Future carbon reduction initiatives

In the future we intend to implement the following further reduction measures:

- We're aiming to submit our 'near term' and 'net zero' targets for validation by SBTi in Feb 2026. Once approved, we'll no longer recognise our 'Net Zero' target year as 2035 but move to a more practicable 2045. Future publications of the CRP will reflect this outcome, once agreed.
- Devise a 'Carbon Management Plan' and 'Supplier Engagement Strategy' aligned with our SBTi targets to be validated.
- In 2026 we will relocate to our new Cardiff office for at least the next 10 years. This will see square footage increase from 1,896 to 9,072 and will understandably raise utility consumption, including the use of natural gas. However, this gives us opportunity to have REGO electric from the Landlord and use equipment and furnishings needed for the new space from repurposing existing assets, thus reducing waste, transportation and purchased goods. It will also improve opportunities for active travel for the local team due to its location and on-site facilities. It's also the landlord's intention to phase out gas in 2026, moving solely to grid electric and onsite PV generation, which we support.
- As part of the aforementioned move to new premises at Cardiff, we will ensure the premises are brought into the scope of the ISO 14001 EMS.
- Continue to influence our landlord-controlled buildings to commence or maintain procurement of gas and electric from sustainable and renewable sources. Where possible to endorse any decision to introduce or increase self-generated power.
- Attend further community activity sessions with the Nottingham Green Guardians to improve biodiversity within the community. Use volunteers from within the firm to form working groups. Undertake other projects as established.
- Include more stringent 'green' requirements within our own procurement processes when choosing new premises or renegotiating the existing portfolio.
- Monitor performance of ESOS 3 action commitments to ensure conditions are being met (PU2).
- Implement a self-serve taxi booking option where 'greener' alternatives are offered (EV or hybrid for instance) and carbon data is captured for improved reporting.
- Implement access to thermal imaging cameras for employees to assess their own homes potential cold spots. This may support the need to turn off heating when working from home.
- Consider other potential external projects to sponsor/partner across the firm, not just Nottingham to reduce carbon (measurable or not).
- To encourage and reward engagement, consider, as an example, planting a tree in the UK for every person who completes a volunteering activity.
- Although for the purposes of this CRP it isn't necessary to include, now we account scope 3, categories 1 and 2, these have unsurprisingly added significant additional carbon to our footprint, especially Category 1. This gives us a great opportunity to make additional steps in sustainable procurement protocols, a supplier engagement strategy and moving from a 'spend-based' to 'activity-based' methodology.

Although not strictly a carbon reduction initiative, it's worth noting the firm is shortlisted for 'Best Sustainable Business Practice 2026' by Altaris Business Awards. Result expected in February 2026. If successful, this will be added to our achievements on the firm's sustainability website.

Of course, this firm's current carbon reduction targets focus on understanding the environmental impacts on the business as the current calendar year brings fresh working patterns and trends. This focus will undoubtedly influence our decision making over premises, procurement and policy.

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and 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 have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard[3].

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Browne Jacobson:

5 January 2026

Richard Medd
Managing Partner

+44 (0)115 976 6256
richard.medd@brownejacobson.com

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.

brownejacobson.com

1217 – 2603 – 01