

HOWES PERCIVAL LLP

Carbon Reduction Plan

Commitment to achieving Net Zero

Howes Percival LLP is committed to achieving Net Zero emissions by 2030.

Reducing our environmental impact is a core goal of Howes Percival LLP. It is key to our business strategy and all future plans.

We are also conscious that our greenhouse gas emissions will fall within our client's scope 3 emissions and therefore impact upon our client's carbon footprints.

Our goal of 2030 to reach Net Zero is ambitious but achievable and the firm is committed to hitting this target using all means possible.

We report our carbon emissions through the Legal Sustainability Alliance and have put in place a number of carbon reduction initiatives including flexible working policies, green procurement policies and electric vehicle schemes.

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 reduction can be measured.

Baseline Year: 1 January 2022 – 31 December 2022

Additional Details relating to the Baseline Emissions calculations.

Although Howes Percival LLP has been reviewing its carbon impact for a number of years and has taken many steps to reduce that impact, 2022 was the first year it carried out a full calculation of its emissions. The year from 1 January 2022 to 31 December 2022 is therefore Howes Percival LLP's baseline year for the purposes of emissions calculations and this carbon reduction policy.

In 2022 Howes Percival LLP joined the Legal Sustainability Alliance which provides assistance in calculating emissions through its Carbon Calculator tailored to the legal services sector.

Included within the carbon calculation are electricity, water, business travel, waste and paper usage.

Scope guidance in the PPN 06/21 confirms that all scope 1 and 2 emissions are to be included when completing a Carbon Reduction Plan along with certain scope 3 emissions.

Scope 1 emissions

Scope 1 emissions covers the gas, oil and refrigerants. Howes Percival LLP does not use oil and so its scope 1 emissions relate to its gas and refrigerant use.

Scope 1 emissions for 2022 are **75.57 tCO₂e** which breaks down as follows:

Gas - 0.57 tCO₂e

Oil - 0 tCO₂e

Refrigerants - 75 tCO₂e.

Scope 2 emissions

All energy used in our offices is serviced under green energy tariffs however it is accepted that this does not equate to 0 emissions as a result of the energy grid supply and therefore a grid average emissions factor has been applied.

Scope 2 emissions for 2022 total **114.14 tCO₂e** all of which relate to electricity use.

Scope 3 Emissions

PPN guidance in respect of scope 3 emissions requires: (1) upstream transportation and distribution; (2) waste generated in operations; (3) business travel; (4) employee commuting; and (5) downstream transportation and distribution to be considered.

For the period 2022/2023 we measured (1) upstream transportation and distribution (2) waste generated in operations, (3) business travel and (4) employee commuting. As a result of the services we provide (5) downstream transportation and distribution is not relevant for our business.

We continue to review whether we have a carbon impact as a result of downstream transportation and distribution with a view to confirming the position again in 2023/2024 and including the same within our next scope 3 reporting (to the extent that any such emissions are created).

We will be reviewing our scope 3 emissions over the 2023-2024 period so as to ensure they are fully accounted for in future calculations.

Scope 3 emissions for 2022 total **458.44 tCO₂e**. Scope three emissions for the five categories identified above are as follows::

(1) upstream transportation and distribution – 10.44tCO₂e

(2) waste generated in operations – 0.18 tCO₂e

(3) business travel – 36.71 tCO₂e

(4) employee commuting – 350.41 tCO₂e

(5) downstream transportation and distribution – N/A

In addition and as part of our commitment to carbon reduction we are committed to achieving ISO 14001 certification with a goal of certification by October 2024.

Baseline and current year emissions:

| EMISSIONS | TOTAL (tCO₂e) |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Scope 1 | 75.57 tCO ₂ e |
| Scope 2 | 114.14 tCO ₂ e |
| Scope 3 (Included Sources) | 458.44 tCO ₂ e Including:Upstream transmission and distribution Waste generated in operations; Business travel; and Employee commuting. |
| Total Emissions | 648.15 tCO ₂ e |

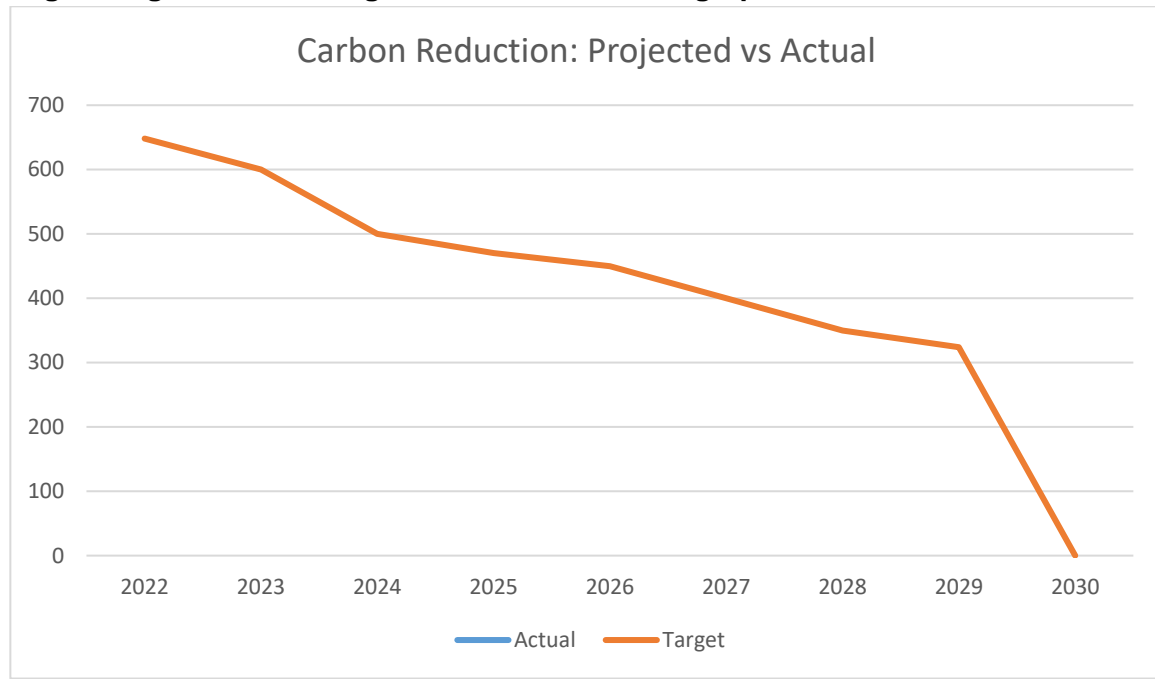
Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

- To increase use of environmentally friendly transport (electric vehicles, bikes and trains) by 20%. In order to achieve this we are in the process of installing electric charging points in all offices and recently introduced an electric car scheme to all employees together with a cycle to work scheme;
- To carry out a full supplier audit to better understand our scope 3 carbon emissions so that we can develop strategies to reduce our scope 3 emissions;
- To adopt the recommendations detailed in a recent environmental and sustainability audit conducted by Loughborough University;
- To achieve ISO 14001 for environmental management within the next 12 months.

As result of the above and other measures to be adopted we project that carbon emissions will decrease over the next five years to 324 tCO₂e by 2029. This is a reduction of 50% which will hopefully be facilitated by a continued movement towards electric vehicles and staff commute initiatives.

Progress against these targets can be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

As this is our baseline emission year there are no completed initiatives to report for the 2022 period however measures subsequently implemented include:

- Employee electric car scheme and cycle to work scheme
- Electric charging points at most offices
- Review of paper supply

In the future we hope to implement further measures such as:

- Review of waste supply
- ISO 140001 accreditation
- Verified Carbon Neutral Status
- Gold Environmental and Sustainability Audit report from University of Loughborough.
- PAS2060

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.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹

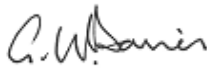
¹<https://ghgprotocol.org/corporate-standard>

and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

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

Signed on behalf of the Board of Howes Percival LLP:



.....

Geraint Davies
Chairman
Howes Percival LLP

Date: 1 May 2023.....

²<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
³<https://ghgprotocol.org/standards/scope-3-standard>