

Capsticks

Carbon Reduction Plan

2025



Commitment to achieving Net Zero

Capsticks LLP is committed to achieving Net Zero by 2040.

Baseline emissions reporting

Baseline emissions are a record of the greenhouse gases that have been produced in the past and can be compared against in the future to show progress.

Due to the availability of information and the ability of the supply chain to report on carbon emissions in 2019-20, the scope 3 element of the baseline reporting was originally limited.

Baseline year emissions:	2019-20
Scope 1	Zero
Scope 2	362.00 tCO ₂ e
Scope 3 Subset	35.00 tCO ₂ e • Waste • Travel
Total Emissions	Total 397.00 tCO₂e

Current emissions reporting

Current year emissions:	2024-25
Scope 1	63.5 tCO ₂ e
Scope 2	247.0 tCO ₂ e
Scope 3 subset (5 of the 15 scope 3 categories)	506.24 tCO ₂ e • Upstream transportation and distribution • Waste generated in operations • Business travel • Employee commuting • Downstream transportation and distribution
Total Emissions	Total 816.74 tCO₂e

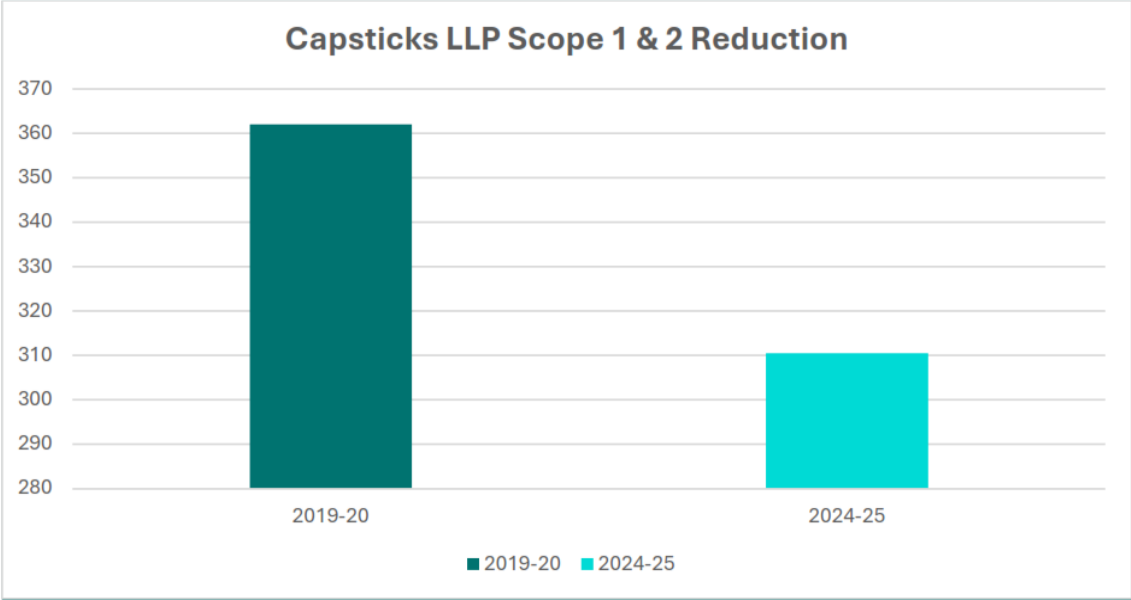
2024-25 carbon reporting contains primary and secondary data, including the use of estimations and assumptions that have been based on proxy data where primary data has not been available. As the carbon reporting capability of the supply chain matures and additional, more granular carbon data becomes available, it may be necessary to review emissions targets and update them to ensure the trajectory to Net Zero is maintained.

Emission reduction targets

1	Reduce Greenhouse gas emissions by rationalising office space to reduce CO2e emissions and improving operational control of energy and waste.	Completed
2	Build on the supply chain relationship to create improved processes and routines to record Scope 3 supply chain emissions data.	Ongoing
3	Carry out an employee commuting study to identify opportunities for carbon reduction and promote quick wins.	Completed
4	Aim to maximise the recycling of all the materials we use and the waste generated by our offices.	Ongoing
5	Sign up for the Net Zero Alliance to share best practices and learn from peer firms in our industry.	Ongoing

Progress against these targets:

There has been a 14.23% reduction in Scope 1 and 2 CO2e since the baseline year and a 10.6% reduction since the previous year.



Completed Carbon Reduction projects

The following environmental management measures and projects have been completed or implemented since the 2019-20 baseline year. The carbon emission reduction achieved by these schemes equates to 51.50 tCO₂e, a 14.23% reduction against the scope 1 & 2 baseline.

Scope 3 emissions have been presented more clearly in this reporting period, supported by the availability of complete spend data across the supply chain. In addition, electricity transmission and distribution losses, employee commuting, and waste have been accounted for with greater accuracy.

It should be noted that reported waste emissions have increased compared with the previous reporting year. This rise is attributable to the relocation of the London office, which generated higher- than-usual waste volumes during the transition period.

Completed carbon reduction initiatives	
1	Achieved a reduction of 8.19 tCO ₂ e per year in the Winchester office by rationalising office space.
2	Achieved a reduction of 5.5 tCO ₂ e per year from operation emissions in the Manchester office.

3	Reduction in employee commuting emissions of 72 tCO ₂ e per year from relocating the Chorley office to a location where public transport is the default option.
4	Ensured our Responsible Business practices and governance include oversight of the target to achieve Net Zero emissions by 2040 and help drive the highest possible standards of environmental sustainability.
5	Achieved ISO 14001 accreditation - the International Standard for Environmental Management – in January 2024 and which will support the firm in achieving its objectives.
6	Invested in video-conferencing, e-signature/e-bundle technology and IT equipment to help improve connectivity and better support the hybrid working model that has been adopted, reduce the carbon footprint and the need for travel to, or between the firm's offices and those of clients.
7	Ensured that almost all waste from the Birmingham, Leeds and London offices is now recycled. Any waste that cannot be recycled is sent to generate green energy rather than sent to landfill.
8	The firm encourage landlords to choose electricity tariffs for all offices which are wholly procured from renewable sources.
9	Introduced a range of incentives to support everyone who works at Capsticks to make more sustainable choices at home and at work and encourage greener living, which includes: • ensuring the firm's pension provider is "A"- rated for its environmental, social and governance (ESG) credentials and which has been independently described as the "standout performer" for ESG; • increasing the allowance for our Cycle to Work Scheme to encourage more people to cycle to work; • introducing a salary sacrifice Electric Car Scheme to support individuals who want to switch to an electric car.

10	Become a paper-lite business, with energy saving measures in place in all of our offices.
11	Become members of the Legal Sustainability Alliance, the leading sustainability network for law firms and the UK legal sector to share best practice

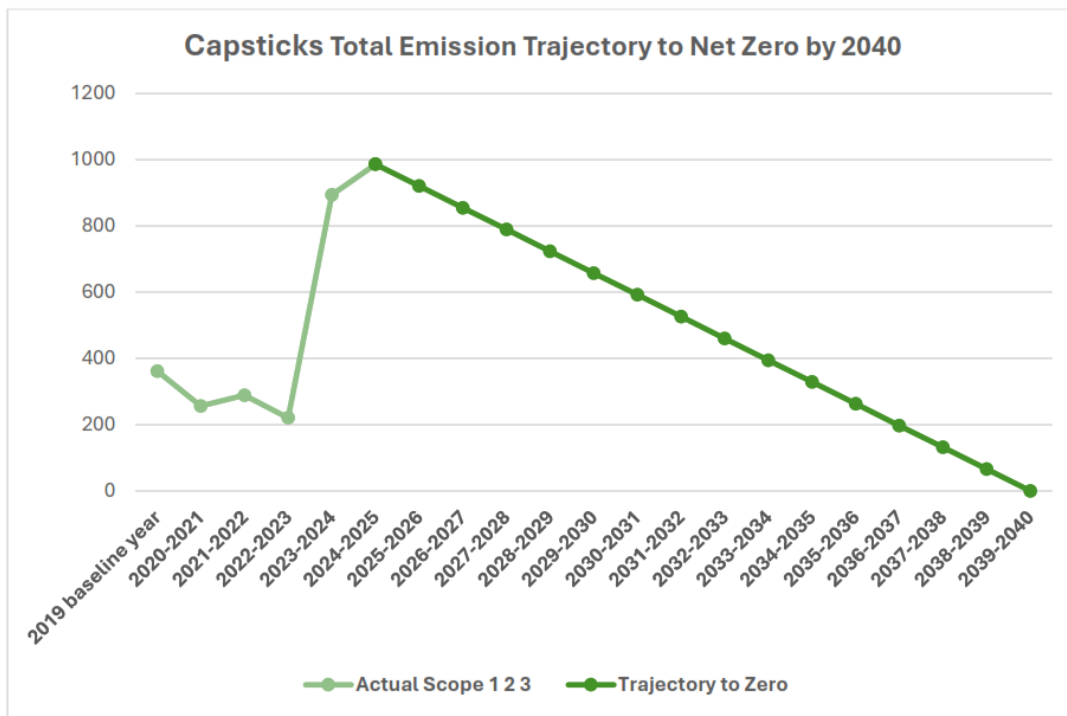
The following objectives were set for 2024–25 and remain ongoing. These will continue into 2025–26:

1	Build on the supply chain relationship to create improved processes and routines to record Scope 3 supply chain emissions data.
2	Aim to maximise the recycling of all the materials we use and the waste generated by our offices.
3	Sign up for the Net Zero Alliance to share best practices and learn from peer firms in our industry.

In the future we hope to implement measures such as:

1	Introducing an enhanced operational control procedure for energy
2	Improve employee's awareness about sustainability

Trajectory to Net Zero



Methodology

CO₂e emissions have been separated into 3 scopes: Scope 1 and 2 emissions and a subset of five specific categories of Scope 3 emissions.

Exact metering data has been available for energy and scope 1 and 2 emissions have been estimated using Government conversion factors.

There are 15 categories of Scope 3 emissions defined by the GHG Protocol and in line with PPN 0621 requirements, a subset of 5 categories have been reported on and calculated using UK Government GHG Conversion Factors for Company Reporting 2023. These include:

- Upstream transportation and distribution
- Waste generated in operations
- Business travel
- Employee commuting
- Downstream transportation and distribution

Scope 3 Category 5	Category description	How this is relevant to Capsticks LLP
Upstream transportation and distribution	Transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own operations. Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistic and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company)	Capsticks LLP provide legal services. Emissions relating to the transportation of procured goods and services essential for the firm to deliver its service.
Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company)	Capsticks generate waste from the use of office space.
Business travel	Transportation of employees for business related activities during the reporting year (in vehicles not owned or operated by the reporting company).	Capsticks use trains and taxis for business travel.
Employee commuting	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company)	Employees travel by their own choice of transport. Pending a transport study, it has been assumed that this is predominantly rail and road. Emissions from homeworking have also been considered.

Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer including storage (in vehicles and facilities not owned or controlled by the reporting company)	Capsticks deliver legal services to their clients. Emissions relating to delivering this service to their clients include: • Van couriers • Bike Couriers • Archiving
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NetZero commitment methodology

To identify a reduction pathway aligned with NetZero, Capsticks LLP has integrated its full carbon footprint with procurement data to account for purchased goods and services. Although detailed carbon data was not initially available, alternative metrics such as the quantity, type, or weight of goods, or the duration of consultancy services, were obtained from the supplier. Using government and other conversion factors, the carbon impact of goods and services has been estimated.

The principles of the Greenhouse Gas Reporting Protocol have been observed and details of estimations and assumptions are shared below.

Overall scope 3 emissions

The following carbon footprint breakdown includes all scope 3 emissions for the data available.

The set of Scope 3 categories has been assessed in this reporting period, providing a complete view of indirect emissions across the value chain. The table and graph illustrate the proportional contribution of each category, highlighting where the most material impacts occur.

Scope 3 category	TCO2e
Business travel	37.79
Capital goods	0.012
Downstream transportation and distribution	32.25
Employee commuting & home working	390.00
Purchased goods and services	150.23

Upstream leased assets	1.82
Waste generated in operations	44.70
Fuel- and energy-related activities	18.06
Upstream transportation and distribution	1.50
Total TCO_{2e}	676.4

Employee commuting and home working represent the largest share of emissions, with other main sources as purchased goods and services, business travel, and waste.

Scope 1, 2 & 3 emissions have been further divided into primary and secondary data sources to provide greater transparency on data quality. Primary data, derived directly from organisational records, covers Fgas leakage, business travel, waste generated, and transmission and distribution losses of energy. These categories represent 17% of the total Scope 1,2 & 3 emissions.

The remaining 83% of emissions are calculated using secondary data, primarily based on spend data and emission factors applied to supply chain activities. While secondary data forms the majority of the inventory, this distinction helps to prioritise areas where higher-quality, activity-based data can be collected in the future.

Estimation and assumptions

- Home working in summer has been considered to be equipment only, and 60% of the home hours for 2024-25. Winter home working has been assumed to require equipment and heating. Both have been calculated using the Government conversion factors
- The per-hour rate for solicitors and barristers has been assumed at £500 and £750 respectively. Office worker emissions per person have been calculated using a conversion factor from a study conducted by the University of Exeter.
- Emissions from restaurants have been estimated based on the average cost of meals, applying an emission rate of 1.6 kgCO_{2e} per meal. <https://www.nottingham.ac.uk/currentstudents/news/reducing-the-climate-impact-from-food-1#:~:text=in%20the%20UK%20today%2C%20an%20average%20lunch,footprint%20of%200.5%20kg%20CO2e%20or%20less>
- Hourly rates for expert witnesses, including architects, surveyors, medical consultants, and doctors, have been sourced from

https://assets.publishing.service.gov.uk/media/67ecea97632d0f88e8248b83/Guidance_on_Remuneration_of_Expert_Witnesses_v11_April_2025_.pdf

- Training activities have been assumed at £250 per hour. Office worker emissions per person have again been used.
- Emissions from mobile data and data centres have been calculated using GB data, with rates of 0.0016 kgCO₂e per kg for mobile data and 0.207074 kgCO₂e per kWh for data centres.
<https://interestingengineering.com/innovation/whats-the-energy-cost-internet>
- Total emissions from electric vehicles have been estimated by assuming a vehicle ownership duration of three years (partners) and an average UK annual mileage of 20,000 miles.
- For all service and maintenance commuting (other than employee commuting), the distance between the service provider and the office location was used, with emissions calculated in kgCO₂e/mile using GHG conversion factors for the assumed mode of transport (Class I diesel van, train, or medium car).
- Event-related emissions were estimated based on the floor area and duration of the event hall, alongside meal emissions calculated at 1.6 kgCO₂e per meal per attendee.
- Emissions from purchased goods such as flowers, furniture, wine, cleaning supplies, groceries, and snacks have been estimated using the best comparable situations.
- Water data was not available for all the offices. Therefore, 59 litres per day of water consumption has been assumed per person based upon guidance from South Staffs Water, in conjunction with a total head count of 780, taken from the ISO 14001 Energy monitoring spreadsheet form 2024-25
<https://www.south-staffs-water.co.uk/media/1509/waterusebusiness.pdf>
- FGas leak test done at St George's House East, 1 St George's Road, Wimbledon, SW19 4DR, shows of July 2024 for the 3rd floor indicates 32.9kg leak of R410a, from Panasonic U- 16MF2E8
- Couriers have been assumed to deliver using a Class I diesel van (up to 1.305 tonnes) or a medium-sized motorbike
- Archiving has been estimated from the storage space required and CIBSE energy benchmarks, and delivery using Class III diesel vans

Exclusions

Purchased goods and services from a single supplier, with an annual purchase value of less than £500.00 have not been considered material and excluded from the carbon inventory.

Limitations

This report has not specified a NetZero target date but has instead taken Capsticks existing 2040 NetZero target and assumed an annual reduction that would meet this target.

Emissions have been estimated from secondary data or assumed, by using typical scenarios, carbon conversion factors or proxy data that have the best fit in lieu of actual carbon or primary data.

Some impacts have been omitted where insufficient data was available to create an estimate or assumption.

In future years when actual data becomes available, it may be necessary to revise the baseline year or reduction target.

The annual reduction will likely need to include carbon removal in the future and the Oxford Principles for offsetting should be followed if this becomes the case.

Declaration and sign off

1. The Capsticks Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.
2. Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.
3. Carbon Reduction Plan February 2024 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.

This Carbon Reduction Plan has been reviewed and signed off by the Members of Capsticks LLP on 04 November 2025.



Neil Middleton
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Capsticks LLP

04 November 2025

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