
Net Zero
Carbon Reduction Plan



Publication date:
27 March 2026

2026

01

Commitment to Achieving Net Zero



Having already **eliminated** our direct and indirect energy emissions by 2024, Capital Law Limited is committed to achieving **Net Zero** emissions by **2050**.

In this Carbon Reduction Plan (“**Plan**”) the terms **Scope 1, 2 and 3 emissions** refer to the **Greenhouse Gas Protocol**¹ which is the most common greenhouse gas accounting standard.

The following table explains what Scope 1, 2 and 3 mean. It is taken from *The Law Society’s Guidance on the Impact of Climate Change on Solicitors, 2023*.

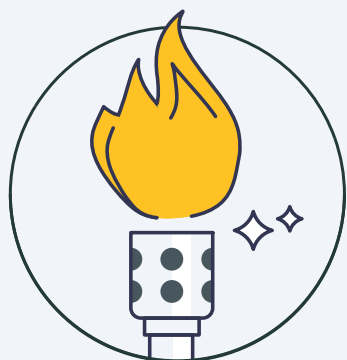
Scope	Explanation	In the context of a law firm’s or organisation’s carbon footprint
1	Direct emissions from the use of fuels.	Fuel used to heat an organisation’s offices and owned vehicles.
2	Indirect emissions including electricity or heat.	Energy procured to light, heat and power an organisation’s offices.
3	All other indirect emissions relating to an organisation’s value chain (including those relating to suppliers) for all 15 Scope 3 Categories.	Other emissions such as those associated with commuting, working from home, business travel (including flying), catering or other purchased goods and services including IT, stationery, furniture and cleaning products.

¹<https://ghgprotocol.org/>

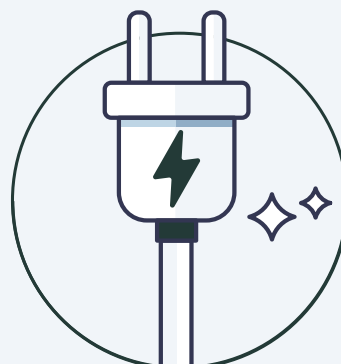
01

Commitment to Achieving Net Zero

Our **Total Carbon Footprint (Scopes 1, 2 and 3 emissions)** is as follows:



Scope 1 emissions are **already at zero.**



Scope 2 emissions are **already at zero** as we power our buildings using green energy².



Scope 3 emissions were most recently calculated as **4.04 tCO₂e per employee**, for 2024/2025.

²Note: the energy we use from the power station is net zero, but there are carbon emissions involved in distributing and transmitting energy to our buildings. We will explore offsetting our transmission and distribution emissions.

2.0 Background Information

Our journey to Net Zero by 2050 has involved a variety of strategies to reduce emissions to date, as well as significant upgrades to how emissions are measured, tracked, and managed across the entire Capital organisation.

This section of the report includes background information in four areas, to provide the context for the up-to-date emissions data that follows:

01 Our Approach

Explaining the specific Scope 3 categories in which we are working to reduce emissions in 2026 and beyond.

02 Enhanced Metrics

Providing more detail on how we are tracking and measuring certain emissions.

03 Our Buildings

Detailing the impact of our office refurbishments on overall emissions.

04 Upgrading Company-wide Carbon Tracking

Explaining changes we have made to how emissions are calculated across our business and supply chain.

02

Background Information

2.1 Our Approach

The nature of our daily work at Capital is inherently low in carbon emission generation. We operate from energy-efficient offices, for example, and make extensive use of remote working capabilities to minimise travel.

Our Scope 1 and Scope 2 emissions were successfully eliminated by 2024. Therefore, to continue our progress towards Net Zero, we are now focussing on making major reductions in our Scope 3 emissions in the following key categories.

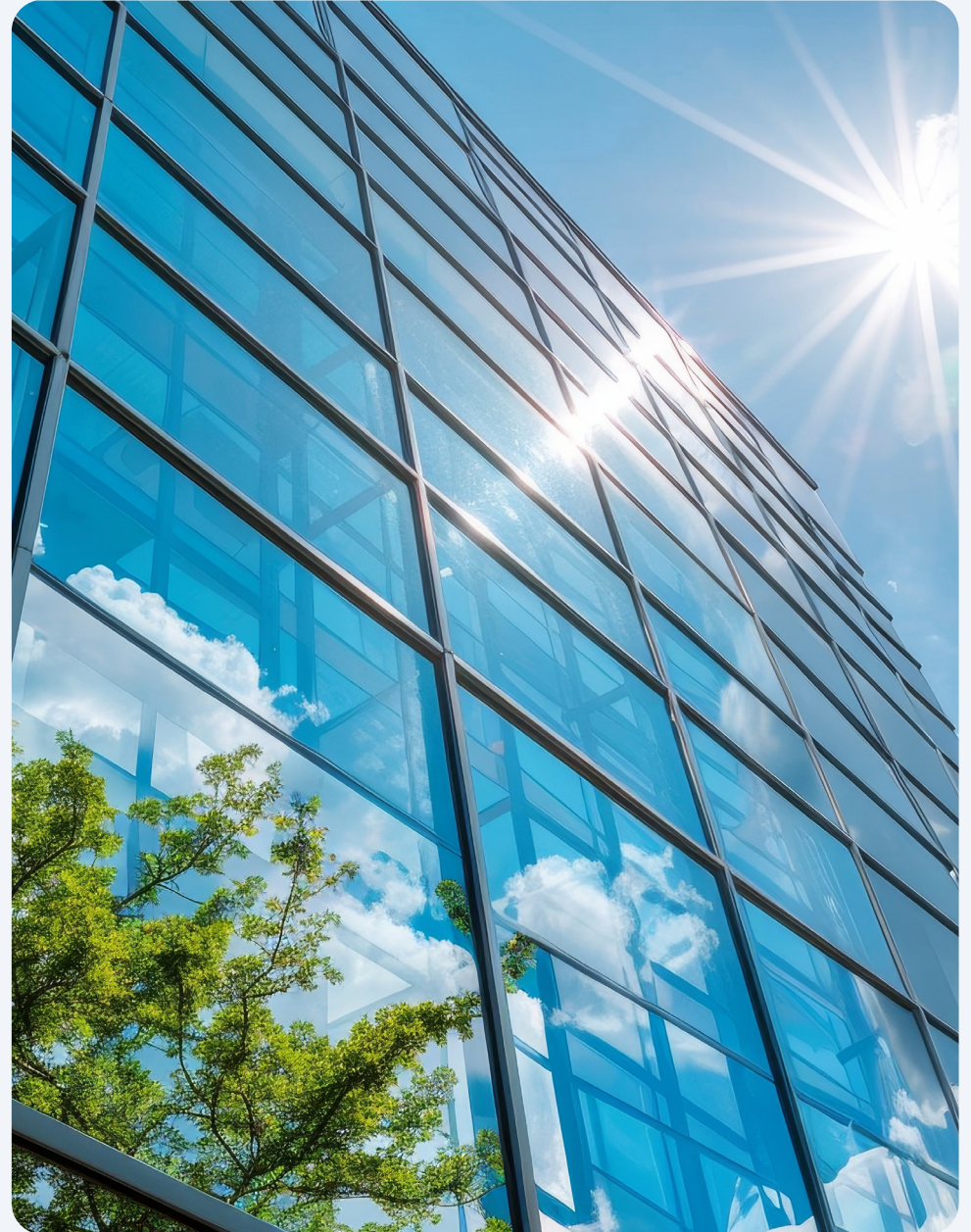


See the tables on pages 10 and 11 for a more detailed breakdown of our emissions in these categories.

2.2 Enhanced Metrics

We are committed to taking our carbon emissions seriously, measuring them as accurately as is practically possible and taking appropriate steps to mitigate them.

Note: our baseline emissions footprint for 2023/24 **includes “Well To Tank” estimates (WTT estimates)**. These relate to the amount of carbon required to transport carbon from its place or production to the cars, trains, trams, buses and planes which we use for commuting and business travel purposes. We have taken the market standard results from the GHG reporting guidelines.



2.3 Our Buildings

We operate from two buildings in the UK — our headquarters in Cardiff and our London office.

We completed an extensive refurbishment / refit of our Cardiff office in 2023/24. This work was finalised in February 2024.

We moved into a new, larger office in London in November 2023 to accommodate the firm's growth.

These two major office changes show in our Carbon Footprint data from our baseline year of 2022/23 and resulted in higher Scope 3 emissions in 2023/24. Please note that considering the expansion of facilities and space is considered acceptable by our Carbon Advisors who have assisted us with the production of this Plan.

We have also implemented several measures to reduce emissions in our offices including:

Closing a floor on Fridays to conserve energy

Minimising physical printing

Recycling various materials

Donating surplus IT equipment

Replacing lightbulbs with efficient LEDs

Using recyclable coffee capsules

Reducing single-use plastics



2.4 Upgrading Company-wide Carbon Tracking

In 2022 we began our journey to develop Capital's first Carbon Reduction Plan (CRP). The first stage was to establish our baseline emissions, which we did in partnership with environmental consultancy Sustainable Direction.

Next, we improved how we recorded and presented carbon data and expanded the range of information tracked.

As we explored our Scope 3 emissions more deeply, it became clear that we needed to incorporate significantly more supplier and purchasing data for an accurate gauge of company-wide emissions.

We therefore started using our purchase ledger in the 2023 to 2024 financial year, allowing us to capture all organisational spend, and enabling a more comprehensive dataset from which to calculate emissions.

This revised methodology has provided the most robust and representative carbon emissions figures we have produced as a business. This also resulted in an increase to the official measurements of our company-wide carbon emissions (included in our 2024 CRP) compared to the previous method, as shown below (for Capital's 2023-2024 financial year):

	Old Method	Upgraded Method
<i>Emission Categories</i>	All emission figures are provided in tCO₂e — Tonnes of Carbon Equivalent	
Scope 1	0	0
Scope 2	46	48
Scope 3	185	953
Total	232	1,001
Per employee	1.04	4.30

03

Our Baseline Emissions Footprint

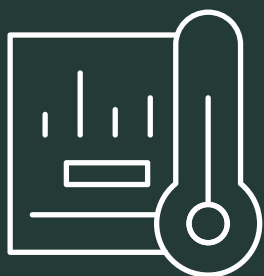


Baseline emissions provide the reference point against which our emissions reduction can be measured, using the updated methodology outlined on the previous page. They are a record of the greenhouse gases we produced as a business prior to the introduction of new strategies to further reduce emissions.

<i>Baseline Year:</i> Our 2023 Financial Year — 1 April 2023 to 31 March 2024	
Emissions	TOTAL (tCO ₂ e) — tonnes of carbon equivalent
Scope 1	0
Scope 2	48 (5% of Total)
Scope 3 (Included Sources)	953 (95% of Total) — Purchased Goods and Services, Capital Goods, Business Travel, Employee Commuting and Working from Home, Downstream Transportation and Distribution.
Total Emissions	1,001 tCO₂e

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Current Emissions Reporting



Reporting Year:

Our 2024 Financial Year — 1 April 2024 to 31 March 2025

Emissions	TOTAL (tCO ₂ e) — Tonnes of Carbon Equivalent
Scope 1	0
Scope 2	51 (5% of Total)
Scope 3 (Included Sources)	887 (95%) — Purchased Goods and Services, Capital Goods, Business Travel, Employee Commuting and Working from Home, Downstream Transportation and Distribution
Total Emissions	938 tCO₂e

Current Emissions Reporting | 2023 – 2024

We are also providing our Scope 3 breakdown calculations, as known at this time, for our baseline year and the year 2024/25, as they have helped us focus on where to improve:

Scope	S3 Cat	2023 / 2024	Total tCO ₂ e	Scope %
1.0		Scope 1 Direct Emissions	0	0%
2.0		Scope 2 Indirect Emissions	48.3	4.9%
3.0	1.0	Purchased Goods and Services	750	74.9%
	2.0	Capital Goods	1.4	0.1%
	6.0	Business Travel	127.1	12.7%
	7.0	Employee Commuting and Working from Home	70	7%
	9.0	Downstream Transportation and Distribution	4.2	0.4%
Scope Total tCO ₂ e			1,001	100%
Scope 1			0	
Scope 2			48.27	
Scope 3			952.59	

Please note the table above covers all Scope 3 categories in which we currently generate emissions. No emissions were knowingly generated in any other Scope 3 category during this period, so these data constitutes a comprehensive overview of our organisational carbon footprint.

Current Emissions Reporting | 2024 – 2025

Scope	S3 Cat	2024 / 2025	Total tCO ₂ e	Scope %
1.0		Scope 1 Direct Emissions	0	0%
2.0		Scope 2 Indirect Emissions	50.6	5.4%
3.0	1.0	Purchased Goods and Services	630	67.2%
	2.0	Capital Goods	1.3	0.1%
	6.0	Business Travel	141	15.0%
	7.0	Employee Commuting	110	11.7%
	9.0	Downstream Transportation and Distribution	5.11	0.5%
Scope Total tCO ₂ e			938	100%
Scope 1			0	
Scope 2			50.6	
Scope 3			887.4	

In addition to understanding the other Scope 3 categories, our main areas of focus are Purchased Goods and Services, Business Travel, and Employee Commuting (including Working from Home).

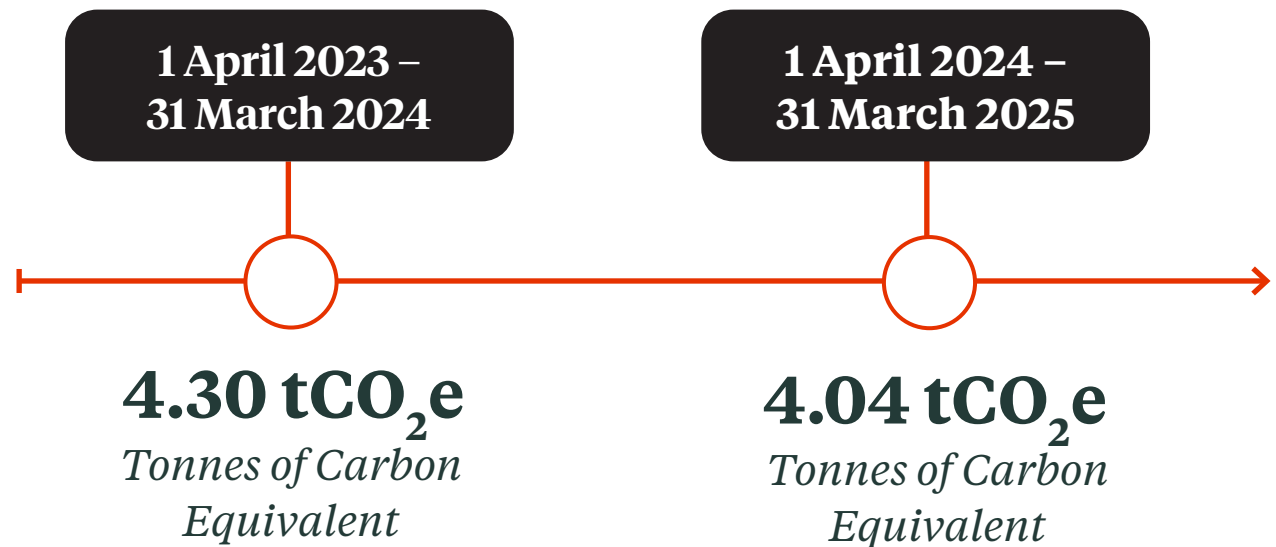
Please note the table above covers all Scope 3 categories in which we currently generate emissions. No emissions were knowingly generated in any other Scope 3 category during this period, so these data constitutes a comprehensive overview of our organisational carbon footprint.

05

Carbon Emissions Per Employee



We are growing as a business and to take this into account we have calculated our **carbon emissions per employee**, which are as follows:

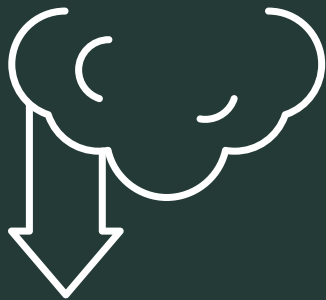


A variety of projects and initiatives have contributed to this reduction, including:

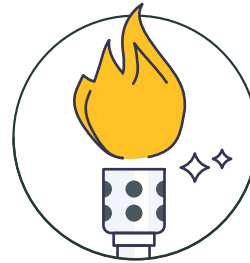
- Upgrading legacy lighting to more efficient LEDs and sensor systems
- Consolidating staff onto a fewer floors, enabling temporary workspace closures
- Responsible IT provisions, such as recycling surplus equipment
- Improving water efficiency, through sensor-activated taps and dual-flush toilets, and other measures

06

Carbon Reduction Targets

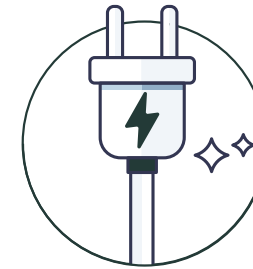


To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets for 2026–2031:



Scope 1

Maintain zero emissions.



Scope 2

Maintain zero (Market Based) emissions.



Scope 3

Reduce from 953 tCO₂e in 2023/2024 to 853 tCO₂e by 2031 — a reduction of 100 tCO₂e (10.5%).

07

Carbon Reduction Roadmap for 2026 Onwards



Carbon reduction projects completed in the last 2 years:

01

Implemented **improved measurement of Scope 3 emissions**, including quantifying our Category 4, 8, 10-15 emissions, and developing a more precise process to calculate our Scope 3 emissions for working from home.

02

Ensured that **everyone in the firm is aware of our Plan** and can contribute suggestions to cut our Scope 3 emissions and further speed up the transition to Net Zero.

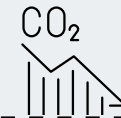
03

Joined the **best practice knowledge-sharing net zero network for law firms; The Legal Sustainability Alliance³**.

04

Implemented steps to reduce Scope 3 emissions relating to **Purchased Goods and Services, Employee Commuting, and Working from Home.**

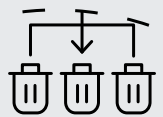
³<https://legalsustainabilityalliance.com>



07

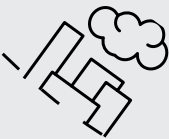
Carbon Reduction Roadmap for 2026 Onwards

We commit to the following steps over the next 12 months:



01

Better understand and identify our largest Scope 3 emissions sources and **set interim targets for reduction.**



Collaborate closely with **our supply chain** to identify opportunities for energy efficiency, use of low-carbon materials, and sustainable logistics, to generate further Scope 3 reductions.

02

03



If required, **find alternative suppliers with lower emissions.** We have already initiated a new engagement with a carbon-zero managed IT provider, for example.



04

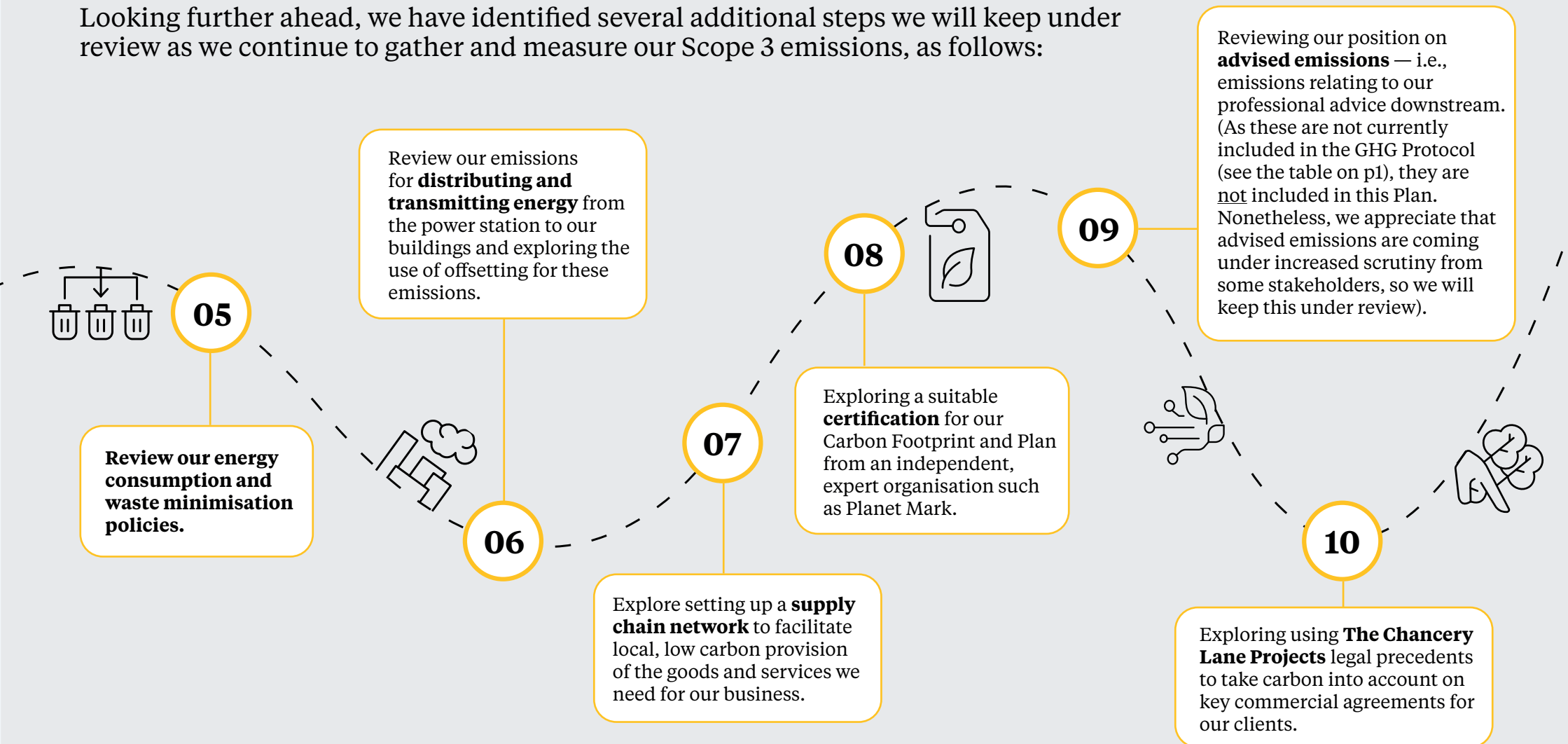
Make meaningful progress towards full certification to **environmental management standard ISO 14001**, including developing a comprehensive environmental management system.



07

Carbon Reduction Roadmap for 2026 Onwards

Looking further ahead, we have identified several additional steps we will keep under review as we continue to gather and measure our Scope 3 emissions, as follows:



08

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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

This Carbon Reduction Plan has been reviewed and signed off by our board of directors.

Signed for and on behalf of Capital Law Limited:

A handwritten signature in black ink, appearing to read 'Tom Breed', written over a dotted line.

Name: Tom Breed
Position: Finance Director
Date: 30 March 2026

⁴<https://ghgprotocol.org/corporate-standard>

⁵<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁶<https://ghgprotocol.org/standards/scope-3-standard>

Net Zero Carbon Reduction Plan

You can find out more about all of Capital's work at:

[capitallaw.co.uk/latest](https://www.capitallaw.co.uk/latest)

capitallaw.co.uk
info@capitallaw.co.uk

**Capital
Law**