

Carbon Reduction Plan

Supplier name: Phoenix Legal Services

Publication date: 11/03/2026

Commitment to achieving Net Zero

Phoenix Legal Services is committed to achieving Net Zero emissions by 2050.

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.

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|---|
| Baseline Year: 2024/2025 |
| Additional Details relating to the Baseline Emissions calculations. |
| <ul style="list-style-type: none">• Business type: Costs law firm• Number of employees: 23• Office location: Cardiff• Working arrangements:<ul style="list-style-type: none">○ Approximately 50% of staff work fully remotely○ Approximately 50% are office-based, with the option to work remotely one day per week• Company vehicles: 2 fully electric vehicles |

Baseline Emissions Summary

| Emission Source | Scope | Emissions (tCO ₂ e) |
|---|---------|--------------------------------|
| Company electric vehicles (electricity use) | Scope 2 | 0.64 |
| Purchased electricity (office use) | Scope 2 | 1.35 |
| Landlord-controlled electricity and gas (estimated) | Scope 3 | 0.28 |
| Business travel (mileage claims and rail) | Scope 3 | 0.57 |
| Employee commuting (estimated) | Scope 3 | 2.05 |
| Home working energy use (estimated) | Scope 3 | 1.62 |
| Paper and printer consumables | Scope 3 | 0.12 |
| Total Baseline Emissions | | 6.63 |

Notes: - The firm does not control building heating systems; therefore, emissions are reported where data is available or estimated using standard UK Government conversion factors. - Mileage, paper usage, and printer consumables are tracked internally and form a key part of our Scope 3 reporting.

Electric vehicle emissions calculation (Scope 2):

The firm operates two fully electric vehicles with a combined annual mileage of approximately 12,000 miles.

As electric vehicles produce no direct tailpipe emissions, emissions associated with their use arise from the electricity used to charge the vehicles. In accordance with the corporate standard of the Greenhouse Gas Protocol, these emissions are reported as Scope 2 emissions.

Electricity consumption associated with the vehicles has been estimated using UK Government GHG Conversion Factors for electric cars (average).

This results in estimated emissions of **0.64 tCO₂e per year**.

Office electricity emissions calculation (Scope 2):

The firm's metered electricity consumption for the Cardiff office for the reporting year was **7,000.35 kWh**. Emissions have been calculated using the

UK Government GHG Conversion Factor for purchased electricity (UK grid average).

- Electricity consumption: 7,000.35 kWh
- Emission factor: 0.193 kg CO₂e per kWh

This results in total Scope 2 electricity emissions of **1.35 tCO₂e** for the year.

The baseline year for our carbon footprint is 2024/2025. This baseline provides a reference point against which future emissions reductions will be measured.

Landlord-controlled energy (Scope 3):

The firm does not have operational control over base building electricity and gas used for shared services (e.g. heating and common areas). For the reporting year 2024/25, the firm's apportioned share of landlord energy charges was:

- Electricity: £975.90
- Gas: £297.29

As consumption data was not available, emissions have been estimated using UK Government spend-based conversion factors. This results in estimated emissions of **0.28 tCO₂e**, which are reported as Scope 3 emissions. These figures will be refined in future reporting years should consumption data become available.

Business travel (Scope 3):

Emissions from business travel have been calculated using employee mileage claims and rail travel receipts. Emissions factors were applied using UK Government GHG Conversion Factors.

Employee commuting (Scope 3):

Commuting emissions have been estimated using UK Government GHG Conversion Factors and reasonable distance assumptions for rail and car travel. The following assumptions were applied:

- Caerphilly–Cardiff (rail): ~8 miles each way
- Bridgend–Cardiff (rail): ~20 miles each way
- Swansea–Cardiff (rail): ~45 miles each way
- Church Village–Cardiff (petrol car): ~12 miles each way

Walking commutes were treated as zero-emission. One employee whose commute is already captured within the company electric vehicle mileage has been excluded to avoid double counting.

Based on the above working patterns and commute frequencies, total annual commuting emissions are estimated at **2.05 tCO₂e**.

Home working energy use (Scope 3):

Home working emissions have been calculated using a standard UK Government conversion factor for home working energy use, applied on a per employee per home-working-day basis. This includes electricity and heating attributable to working from home.

- 13 employees working from home full time
- Remaining staff working from home between 1–3 days per week

Based on these assumptions, total annual home working emissions are estimated at **1.62 tCO₂e**.

These figures will be refined in future reporting years as improved data becomes available.

Paper and toner calculation (Scope 3):

- Paper usage: 17 reams of A4 copier paper. Assumed 80gsm A4 (500 sheets per ream), giving an estimated mass of 42.41 kg. Using the UK Government GHG Conversion Factors (2025) for “Paper and board: paper” (primary material production; kg CO₂e per tonne of material), this equates to **0.06 tCO₂e**.
- Toner usage: 11 toner cartridges. A specific UK Government conversion factor is not provided for toner cartridges; therefore a conservative published factor of **5.8 kg CO₂e per cartridge** has been applied, giving **0.06 tCO₂e**.

Total paper and toner emissions: **0.12 tCO₂e**.

Baseline year emissions:

| EMISSIONS | TOTAL (tCO₂e) |
|------------------|---------------------------------|
| | |

| | |
|-----------------------------------|-------------|
| Scope 1 | 0.00 |
| Scope 2 | 1.99 |
| Scope 3 (Included Sources) | 4.64 |
| Total Emissions | 6.63 |

Current Emissions Reporting

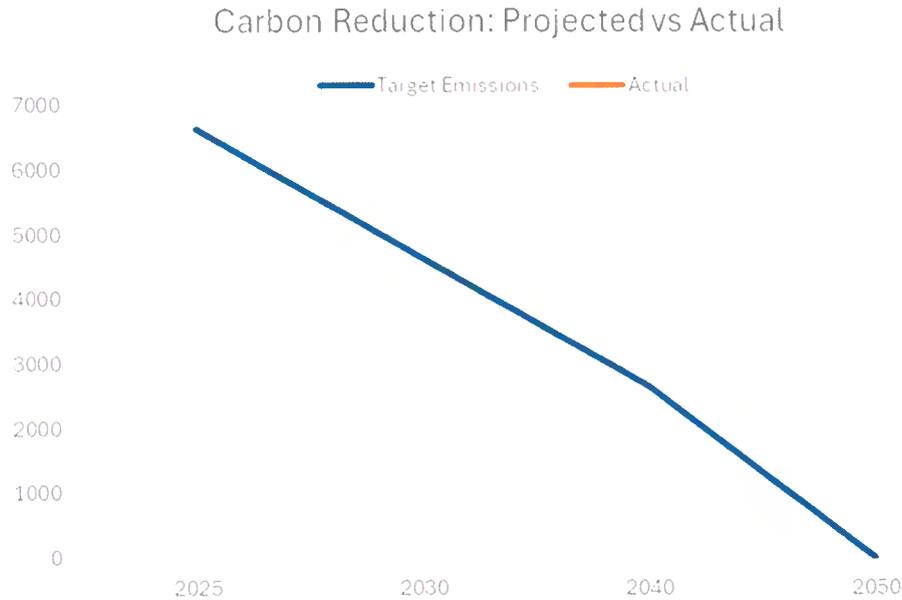
| | |
|-----------------------------------|---------------------------------|
| Reporting Year: 2024/2025 | |
| EMISSIONS | TOTAL (tCO₂e) |
| Scope 1 | 0.00 |
| Scope 2 | 1.99 |
| Scope 3 (Included Sources) | 4.64 |
| Total Emissions | 6.63 |

Emissions reduction targets

In order to continue progress towards achieving Net Zero, Phoenix Legal Services has adopted the following carbon reduction target.

The firm aims to reduce absolute greenhouse gas emissions by **30% by 2030 against the 2024/25 baseline**, reducing emissions from **6.63 tCO₂e to approximately 4.64 tCO₂e**. Progress against this target will be reviewed and reported annually.

Progress against this target will be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

This is the firm's first year of carbon reporting. As such, the baseline year and reporting year are the same, and no year-on-year percentage reduction can yet be demonstrated.

- Baseline year: 2024/25
- Reporting year: 2024/25
- Total emissions: 6.63 tCO₂e

Future Carbon Reduction Plans will report annual emissions and percentage reductions against this baseline.

The following measures are already in place;

- Hybrid and remote working model to reduce commuting emissions
- Use of fully electric company vehicles
- Monitoring and recording of business mileage
- Digital-first approach to case management to reduce paper use
- Controlled printing policies and monitoring of paper and ink consumption

Carbon Offsetting

- In addition to direct emissions reduction measures, Phoenix Legal Services commits to the use of high-quality carbon offsetting to address residual emissions that cannot yet be eliminated.
- Offsetting will be used as a supplementary measure, not as a replacement for emissions reduction
- Offsets will be sourced from UK- or internationally-recognised schemes that meet accepted standards such as Woodland Carbon Code, Verified Carbon Standard (VCS), or equivalent
- The volume of offsets purchased will be reviewed annually and aligned to the firm's reported residual emissions

This approach supports the firm's Net Zero 2050 commitment while prioritising real, measurable emissions reductions

Future carbon reduction initiatives

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

- Further reduction in office-based working where operationally feasible
- Increased use of electronic bundles and digital court submissions
- Staff guidance on low-carbon commuting options
- Annual review of mileage data to identify reduction opportunities
- Engagement with landlords and suppliers regarding energy efficiency

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 standard¹ 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

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

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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 Supplier:


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Date: 19/3/26

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