Brabners

Carbon Reduction Plan

March 2026

Supplier Name: Brabners LLP

Publication Date: March 2026

Commitment to achieving Net Zero

Brabners LLP is committed to achieving Net Zero emissions by 2040.

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: 2024

Additional Details relating to the Baseline Emissions calculations.

We have been collecting and analysing our carbon footprint since 2008 and have made great progress in the number of emission sources we quantify, as well as the quality of the data. Prior to 2024 we captured all of our Scope 1 and Scope 2 emissions and some of our Scope 3 emissions (business travel, waste and paper). We did not include employee commuting in our figures and so cannot use 2008 as a baseline for the purposes of the guidelines. We have now established a baseline for 2024 that captures all of our Scopes 1, 2 and 3 emissions (going beyond the requirements of the guidelines).

Prior to the adoption of this new baseline, we made significant improvements in our environmental sustainability. By way of example, in the period of 2019 to 2024:

- Paper usage per person reduced by 78%
- Electricity use per person reduced by 52%
- Waste generated per person reduced by 61%

Note that our baseline has been set after a large number of initiatives have already been implemented; as such, there are no ‘easy wins’ to have an immediate impact.

Baseline year emissions: 3,530 **(tCO_2e)**

EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**18.34 (tCO_2e)**
Scope 2	**89.45 (tCO_2e)**
Scope 3	**3,422 (tCO_2e)**
Total Emissions	3,530 **(tCO_2e)**

Current Emissions Reporting

Reporting Year: 2024	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**18.34 (tCO_2e)**
Scope 2	**89.45 (tCO_2e)**
Scope 3 (Included Sources)	**3,422 (tCO_2e)**
Total Emissions	**3,530 (tCO_2e)**

Emissions reduction targets

We have set ourselves a target of achieving net zero carbon emissions by 2040, ten years ahead of the UK Government's target date. Our strategy is aligned with the Paris Agreement and the United Nations Sustainable Development Goals and is underpinned by a triple bottom line approach that balances social, environmental and financial responsibility. As a certified B Corp, sustainability and accountability are embedded across our operations, governance, procurement practices and supply chain engagement.

We are committed to reducing carbon emissions across Scope 1, 2 and 3 in line with the Greenhouse Gas Protocol and Science Based Targets initiative (SBTi) guidance. Our near-term objective is to achieve an SBTi-aligned Scope 1 and 2 target by 2037 while progressing toward net zero across Scope 3 by 2040. Consistent with best practice, we prioritise real emission reductions and limit reliance on carbon removals to no more than 10% of our total footprint.

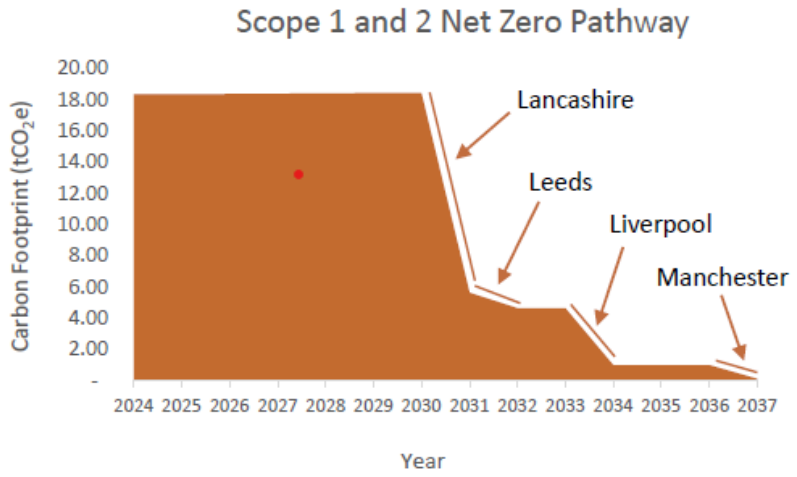
Scopes 1 and 2

By adopting a market-based approach to our emission reporting, we can remove all Scope 2 emissions associated with electricity consumption. This is in line with the GHG Protocol's Scope 2 Guidance. As such, our near term SBTi aligned target will only focus on reducing emissions from our gas consumption at each office. In order for SBTi to consider our carbon emissions to be net zero across our Scope 1 and 2 emissions, we need to emit no more than 0.57 tCO2e by 2037.

The carbon reductions associated with gas use can only be applied when the leases end on our current offices.

In order to map our reductions from 2026 to 2037, we have adopted two different methods. From 2026 to 2030, we have applied the average percentage change figure associated with the change in natural gas conversion factors. These conversion factors are taken from the UK Government's 2020-2025 Conversion Factor document, as published on their website. The average reduction during this period was -0.08% and was applied annually until the first office lease end (Lancashire) in 2031. These minor changes until 2030 reflect efficiency improvements in the UK gas grid and improvements in conversion factor methodologies. Significant Scope 1 reductions depend on end of tenancy decisions.

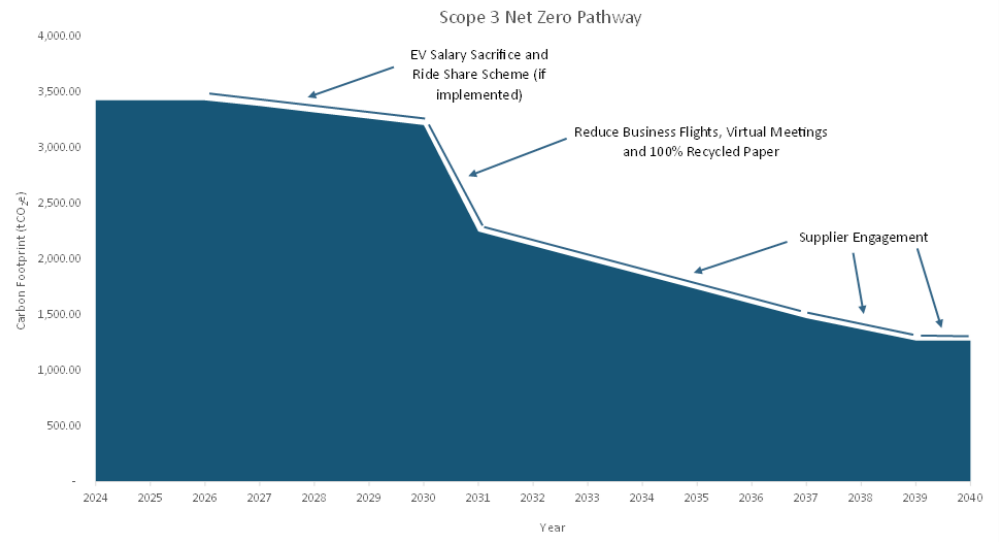
To meaningfully tackle Scope 1 emissions from gas consumption, we aim to prioritise a transition to offices with fully electric heating systems. Between 2026 and 2030, we will assess relocation opportunities with a clear preference for premises that do not rely on on-site gas heating. By 2031, we aim to start actioning these considerations in our end of tenancy moving decisions and expect to eliminate gas related Scope 1 emissions from 2031 onwards for each office. The annual changes are shown in the chart below:



Scope 3

Similar to our Scope 1 and 2 near term targets, SBTi mandates that, when an organisation's Scope 3 emissions account for 40% or more of the total carbon footprint, then the full value chain must be evaluated.

For Scope 3 near term target reporting, there are two scenarios that can be applied for absolute reduction measurement. These are a 'well below 2°C' and a '1.5°C alignment' approach. At Brabners, we believe in being ambitious and we aim to align with a 1.5°C warming scenario to limit the impacts of climate change as much as possible. As such, the chart below shows a pathway aligned with the 1.5°C reduction targets. This reduction has been calculated using the SBTi Target Setting Tool, available in the Resources section of their website.



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

We have implemented a range of practical initiatives aimed at supporting more sustainable ways of working across our offices and operations. These include default double-sided, black-and-white printing settings, unless otherwise required for court purposes and the use of electronic signature platforms to reduce paper use. In 2019, we used 4,575,500 sheets of A3 and A4 paper. 5 years later in 2024, despite growing significantly, we only use 1,413,000 sheets: a reduction of 69% (or 78% per person).

We have made great strides in reducing our IT power consumption and we are focusing on limiting any unnecessary energy consumption. For example, our laptops run on the battery-saving display settings and, when they are in standby mode, our monitors automatically enter a power saving state too. We have delved into the operating systems of our MFDs and HC Scanners to switch off the fuser heater while keeping the display on. All of our Wi-Fi access points are powered down between 1am and 6am, along with our meeting room tablets and our Poly Cameras automatically move into power save mode after 8 hours of inactivity.

We have taken steps to reduce the environmental impact of our buildings and day-to-day activities, including the use of renewable gas and electricity, supported by certification held on our systems. We encourage the use of reusable cups and bottles and have introduced clear recycling signage across our offices. Ahead of April 2025, our waste streams have been streamlined into recyclable, non-recyclable and food waste to support clearer segregation and improved recycling outcomes.

Our approach is also supported by wider organisational initiatives, including the use of sustainable stationery, the implementation of a sustainable procurement policy, and the delivery of training to help raise awareness and understanding across the business. In addition, we offer a cycle to work scheme and associated facilities to support lower-carbon travel options where practical. Together, these initiatives reflect steps we have already taken to embed sustainability considerations into our operations, while recognising that further improvements may continue to be identified over time.

Future carbon reduction initiatives

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

Our planned carbon reduction initiatives show a staged programme of action over the next decade and beyond, combining operational changes with longer-term supply chain engagement. In the near term, measures to be implemented by 2027 focus on reducing travel and resource use, including cutting business flights (27.65 tCO_2e), increasing virtual meetings (21.88 tCO_2e), and switching to 100% recycled paper (0.69 tCO_2e). We are also considering other initiatives which could potentially be introduced in 2028 such as an EV salary sacrifice scheme which could potentially save 34.93 tCO_2e and a ride share scheme delivering a smaller reduction of 0.42 tCO_2e.

The most significant impact is projected to come from supplier engagement, which delivers carbon reduction through two key mechanisms. First, improved reporting accuracy by incorporating suppliers' actual Scope 1 and 2 emissions data to precisely calculate and inform Scope 3 emissions rather than relying on spend based market averages. Second, active engagement with suppliers to drive emissions reduction within their operations or to support strategic supplier switching where lower carbon alternatives are available, thereby reducing overall Scope 3 emissions. This approach is expected to deliver a major saving of 897.86 tCO_2e by 2031, followed by sustained reductions of 94.28 tCO_2e annually from 2032 to 2038 and approximately 100.28 tCO_2e per year in 2039 and 2040.

Some of the initiative we aim to implement as well as those mentioned above will include:

Travel

We are committed to reducing our operational emissions and have identified an opportunity to achieve this through encouraging our employees to use public transport for business travel purposes. In addition to this, we are considering updating our internal travel policy to prioritise the use of electric vehicles and we are evaluating the possibility of introducing an EV salary sacrifice scheme to support colleagues in adopting lower emission transport.

As part of this initiative, we would monitor and report on all short-haul business travel, calculating associated emissions and comparing performance against our 2024 short-haul flights baseline. This will help us quantify reductions and assess the impact of shifting from air to rail travel. We have already made measurable progress by hosting one out of every three partner conferences in UK based locations to reduce flight related emissions. Building on this momentum, we are driving further cultural change to embed low carbon travel choices into standard business practice and sustain long term emission reduction.

Paper

The paper that we currently source for our offices is comprised of 70% recycled content and 30% virgin wood. Whilst this already represents a positive step towards sustainable procurement, there is an opportunity to further reduce our environmental impact by moving to FSC-certified 100% recycled paper. Based on 2024 consumption levels, this transition would generate an estimated annual saving of 0.69 tCO_2e (9%).

Decarbonising Office Catering

We are working to reduce the environmental impact of our office catering by considering a range of sustainability factors when selecting products and services. This may include attention to the carbon footprint of the food we provide, including the food miles involved in sourcing ingredients and the water required to produce them. Where possible, we aim to consider providing lower carbon alternatives, including locally sourced ingredients and vegetarian dishes, to help reduce the overall environmental impact of our catering.

Low Carbon Cloud Storage and Use of Artificial Intelligence

We are exploring the transition of all our internal storage to the cloud, building on our current setup, which is approximately half stored on-site and half on Microsoft Azure. Hyperscale cloud platforms operate with significantly higher server utilisation, optimised infrastructure and advanced cooling which results in highly efficient systems when compared to onsite servers.

Moving storage to the cloud has the potential to reduce our operational energy use and associated carbon emissions, while providing greater flexibility and efficiency in accessing information across the business. This initiative will be carefully planned and monitored to ensure that both security and sustainability considerations are fully addressed.

We recognise that artificial intelligence is developing rapidly and that its environmental implications are still evolving. As part of our net zero strategy, we will continue to monitor advancements in AI technology, associated energy demand and emerging regulatory and industry guidance. Where AI tools are adopted within our operations, we will keep their environmental impact under review, taking account of energy use, data storage and supplier performance. This measured approach will ensure that innovation is aligned with our sustainability commitments and does not compromise our long term carbon reduction objectives.

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

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 board of directors (or equivalent management body).

Signed on behalf of the Supplier:

Simon Lewis, Partner

Date: 24th March 2026

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