KINGSLEY NAPLEY LLP

PPN 06/21 CARBON REDUCTION PLAN

Produced with Carbonology® Ltd. in line with Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts.

Reporting Periods: FY 21/22, FY 22/23
Version: 4.0

Contents

Document Control			
Version	**Date**	**Details of Changes**	**Person(s) Making Changes**
1.0	04/06/2024	• Document drafted from internal template • Introduction and executive summary updated • Cover page created • Reporting and organisational boundaries added • Significance policy updated	Joe Leggett
2.0	01/07/2024	• Emissions results added • Carbon reduction initiatives added • Net Zero pathway added • Formatting checks made	Joe Leggett
3.0	01/07/2024	• Updated implemented based on peer review	Joe Leggett
4.0	13/08/2024	• Amendments made based on meeting with Kingsley Napley	Joe Leggett

Supplier name: Kingsley Napley LLP.

Publication date:

Executive Summary

This Carbon Reduction Plan has been developed in response to Procurement Policy Note (PPN) 06/21, which specifies how Kingsley Napley LLP (hereafter referred to as Kingsley Napley) should have a plan to manage greenhouse gas (GHG) emissions and demonstrate a commitment to achieving Net Zero emissions by 2050 to be eligible for Government contracts. Kingsley Napley is committed to the Net Zero target and implementing this Carbon Reduction Plan whilst providing a wide range of carbon reduction initiatives in the delivery of contracts.

Emissions have been quantified following PPN 06/21 Technical Standard and ISO 14064-1:2019. This Carbon Reduction Plan reports on emissions for the periods from 1st May 2022 - 30th April 2023 (FY 22/23) and from 1st May 2021 - 30th April 2022 (FY 21/22), with the latter serving as our base year and the former as our current reporting period.

Total location-based emissions in FY 22/23 were 3,616.74 tCO_2e, a breakdown of emissions results are provided below, along with results from the base year.

GHG emissions by Scope in tCO_2e for both 2022 and 2023:

Scope	FY 21/22	FY 22/23
1	134.59	139.13
2 (Location-based)	127.74	154.71
3	3,083.08	3,322.90
Total Emissions (location-based)	**3,345.41**	**3,616.74**

A GHG Inventory has been created as part of this project, this will be used to continually monitor GHG emissions across all measurable sources.

We have taken proactive steps to reduce our GHG emissions, exemplified by our initiative "The Building That Shrinks & Grows". Launched in July 2023, this initiative involves closing certain floors in our offices every Friday, capitalising on low office occupancy rates and allowing staff to work from home, thereby reducing energy usage. The initiative has led to significant reductions in energy consumption and GHG emissions, achieving an 11.09% decrease in total emissions from our offices, equivalent to a total reduction of 22.86 tCO_2e.

We have also taken a range of other steps to reduce our emissions, including installing motion sensitive LED lighting throughout our offices to reduce energy consumption, and our office building has received a BREEAM rating of excellent. Furthermore, staff utilise a hybrid working model to reduce levels of commuting business travel.

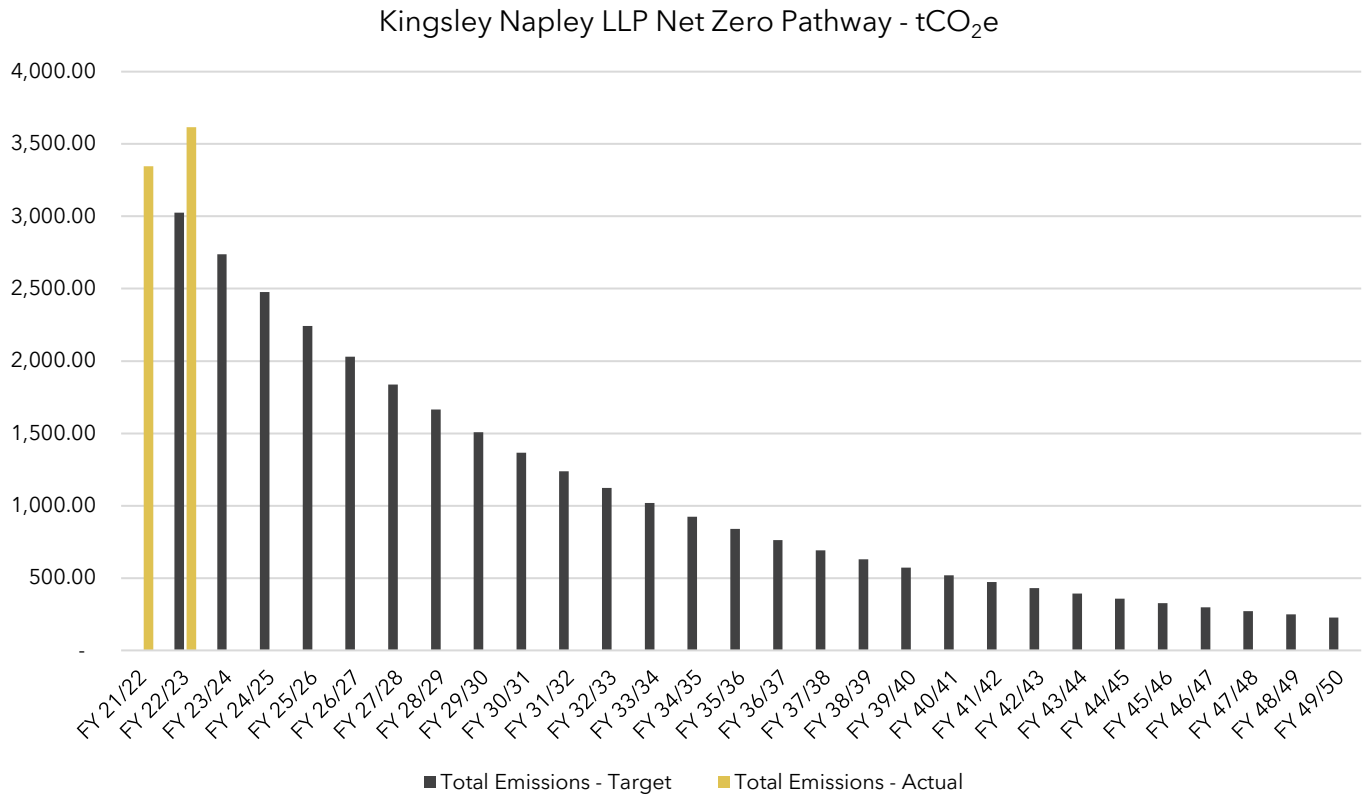
We are ISO 14001:2015 certified. By maintaining our ISO 14001:2015 certification, we will be able to continually improve environmental performance and ensure our operations are aligned with the relevant environmental legislation. An Emissions Monitoring System has been created to facilitate the continual monitoring of emissions through future reporting periods.

We have set a series of targets to reduce our emissions and achieve Net Zero before 2050, these can be viewed on page 14.

Based on these targets, we project that carbon emissions will decrease over the next five years to 1,838.08 tCO_2e by FY 27/28. This is a reduction of 45.06% from the base year (FY 21/22).

It is important to note that emissions for both FY 21/22 and FY 22/23 were quantified retrospectively as part of our first Carbon Reduction Plan. This Carbon Reduction Plan reports on emissions from our most recent reporting period (FY 22/23) and includes results from FY 21/22 to establish a baseline year based on the historic activity data we had available. This approach provides a comprehensive overview of our GHG emissions. While we have set ambitious reduction targets against our base year, emissions in FY 22/23 increased on emissions recorded for FY 21/22. This rise is largely due to increased business activity as the effects of the COVID-19 pandemic subsided and operations started to return to normal levels. If emissions continue to rise in future reporting periods, we may consider updating our base year to better reflect the current state of our operations.

Below is a summary of our forecasted carbon reduction pathway against the FY 21/22 base year:



Introduction

This Carbon Reduction Plan has been prepared in line with Procurement Policy Note (PPN) 06/21 guidance to support the UK Government's commitment to a 100% reduction of greenhouse gas (GHG) emissions (compared to 1990 levels) in the UK by 2050. This is also referred to as the 'Net Zero' target.

In line with PPN 06/21 guidance, Kingsley Napley has taken steps to understand its environmental impact and carbon footprint relevant to the delivery of contracts as specified in the Public Contracts Regulations 2015.

Kingsley Napley is committed to the following initiatives:

- Making an organisational commitment to reducing emissions over time to achieve Net Zero before 2050
- Annually quantifying and declaring emissions of GHGs defined within the Kyoto protocol; carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3), where relevant
- Developing a Carbon Reduction Plan in line with PPN 06/21 Technical Standard for Completion of Carbon Reduction Plans outlining environmental management measures that will be applied in the performance of relevant contracts and wider business operations
- The Carbon Reduction Plan will be supported and signed off by top management (or equivalent) within the organisation

Carbon reduction initiatives detailed in this report will be in effect during the delivery of relevant contracts unless stated otherwise. This document will be continually updated to reflect the progress of carbon reduction initiatives.

This Carbon Reduction Plan has been prepared in collaboration with leading sustainability experts Carbonology® Ltd and is based on the UK Government Template. Carbonology® Ltd will be working with Kingsley Napley moving forward to support carbon reduction targets and monitoring on environmental performance.

This is Kingsley Napley's first Carbon Reduction Plan, building on their commitment to annually review and re-quantify emissions every 12 months to meet Government requirements of the reporting period of a Carbon Reduction Plan being less than 12 months from the date of commencement of the procurement of a contract. If the reporting period is more than 12 months from the date of commencement of the procurement, Kingsley Napley will provide a justifiable reason as to why this has occurred.

Full details of how this Carbon Reduction Plan meets the requirements is specified within the Guidance on adopting and applying the PPN 06/21 – Selection Criteria can be found in the Annex.

Background to Kingsley Napley LLP

We are an internationally recognised law firm with a comprehensive range of expertise. This allows us to support our clients in all facets of their business and personal life, providing assistance when it matters most.

Many of our lawyers are leaders in their field, and our practices are highly rated by legal directories. Our team of around 500 staff operate from our site located in central London.

Commitment to Achieving Net Zero

Kingsley Napley is committed to achieving Net Zero emissions for UK operations by 2050 at the latest, in alignment with the UK Government target. While also implementing measures to achieve this goal as early as practically possible. This will be achieved via our Carbon Reduction Plan to reduce emissions relative to the baseline period (1st May 2021 – 30th April 2022).

Emissions have been quantified following ISO 14064-1:2019 and compiled in a GHG Inventory, with sources sub-divided into Scope 1, 2 and 3 as defined in the GHG Protocol. UK emission conversion factors from DEFRA have been used to calculate and convert activity data to tCO_2e and other relevant GHGs.

Boundaries

Organisational and reporting boundaries have been defined in alignment with ISO 14064-1:2019. We will disclose any significant changes to our boundaries as part of our commitment to transparent GHG emissions reporting.

Organisational Boundaries

This Carbon Reduction Plan covers all of our operational facilities. In line with ISO 14064-1:2019, the control approach has been taken, covering facilities and activities that Kingsley Napley has operational control over. Emissions are categorised at the facility level and subdivided where data allows. Our staff headcount during the reporting period was 479. Our organisational boundaries cover our single site located in Central London:

- Kingsley Napley LLP
    - 20 Bonhill Street, London, EC2A 4DN

Reporting Boundaries

We have collected detailed data to enable accurate and comprehensive GHG quantification to meet PPN 06/21 requirements. As specified in PPN 06/21 Technical Guidance, the required emission sources have been reported in this document.

Direct and indirect GHG emissions categorisation Summary (From ISO14064-1 Annex B)	Scope	Included
Category 1: Direct GHG emissions and removals	1	• Stationary combustion of gas
Category 2: Indirect GHG emissions from imported energy	2	• Purchased electricity generation
Category 3: Indirect GHG emissions from transportation	3	• Business travel (grey fleet, air travel & rail) • Commuting
Category 4: Indirect GHG emissions from services used by the organisation	3	• Transmission and distribution (T&D) * • Waste generated from operations • Water supply • Water treatment • Purchased goods and services • Well-To-Tank (WTT)**
Category 6: Indirect GHG emissions from other sources	3	• Homeworking

**T&D refers to Scope 3 emissions associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it). This is proportional to kWh consumption.*

***WTT includes the WTT emissions from gas combustion, electricity generation, T&D and air travel.*

Significance Policy

Kingsley Napley considers its significant emission sources to be:

- Those that have the greatest contribution to total organisational emissions
- Those with which we have the greatest level of control over
- Those we are required to report on as part of our compliance obligations, both commercial and legal
- Those that can calculated with a reasonable degree of accuracy
- Those where data can reasonably be obtained, and quantification is practical

GHG Emissions

Quantification Methodology

Emissions have been quantified in alignment with the following standards:

- ISO 14064-1 Specification with guidance at the organisational level for the quantification and reporting of greenhouse gas emissions
- PPN 06/21 Technical Standard for the completion of Carbon Reduction Plans
- UK Environmental Reporting Guidelines

Emissions have been quantified for Scope 1, 2 and 3 sources as defined in the GHG Protocol.

GHG emissions have been calculated in-line with ISO 14064-1 methodology and presented in a GHG Inventory displaying specific sources of emissions. UK Government conversion factors from DEFRA have been used to convert activity data into kilograms of carbon dioxide equivalent ($kgCO_2e$) as well as directly into kg of carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O) where appropriate. Emissions are calculated by multiplying the metric (e.g., kWh or km travelled) by the appropriate conversion factor. Conversion factors are based on the global warming potential of these gases.

$$tCO_2e = \frac{activity\ data\ x\ emission\ factor}{1000}$$

Kingsley Napley have converted all available activity data to GHG emissions where it has been practical to do so. No data have been intentionally excluded.

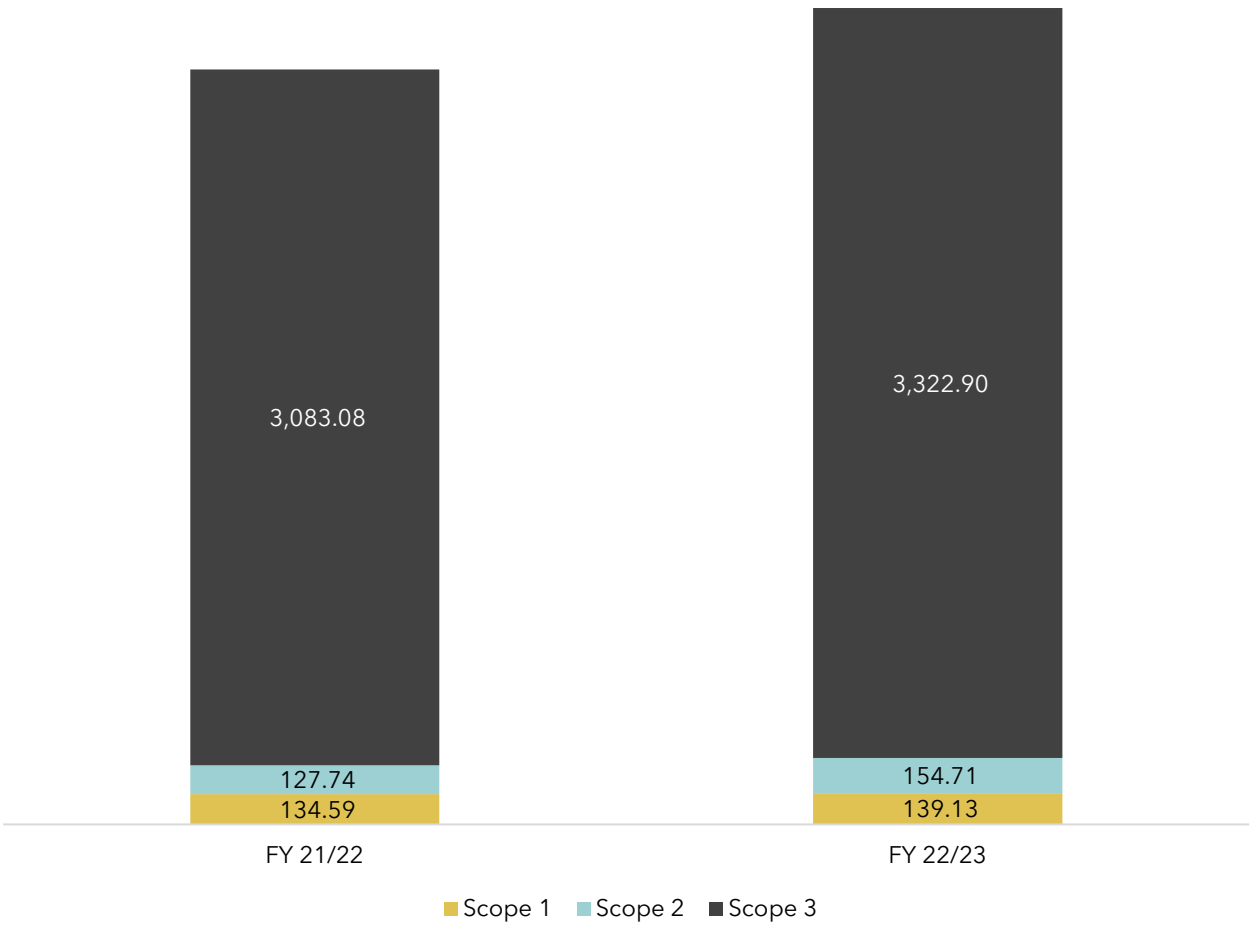
Emissions Summary

The following table presents the emissions results in tCO_2e for each Scope and emission source. Total location-based emissions in FY 22/23 were 3,616.74 tCO_2e, an 8.11% decrease on the total emissions in FY 21/22. More information on how each emission source was quantified can be found under *Assumptions and Estimates*. Data on the company grey fleet were available for FY 21/22; however, these emissions were minimal in FY 22/23 and are not considered a significant exclusion.

Scope	Source	FY 21/22	FY 22/23
1	Gas	134.59	139.13
2	Purchased electricity (location-based)	127.74	154.71
Total Scope 1 & 2 (location-based)		262.33	293.85
3	Business Travel – Grey Fleet	-	0.24
	Business Travel - Rail	0.06	0.45
	Business Travel - Air	14.28	51.81
	Commuting	112.63	136.53
	Purchased Goods and Services	2,820.87	2,992.20
	Water supply	0.06	0.06
	Water treatment	0.11	0.10
	Total waste	0.07	0.07
	Homeworking	63.86	58.49
	Fuel & energy related activities (T&D/WTT	71.14	82.95
Total Scope 3		3,083.08	3,322.90
Total Emissions (location-based)		**3,345.41**	**3,616.74**

Emissions per Full-Time Equivalent (FTE) staff in the reporting period FY 22/23 were 8.09 tCO_2e. This intensity measure will be quantified annually to effectively monitor our emissions performance as the company grows. While it is possible that our total absolute emissions will increase in the short term, this intensity metric will help gauge the effectiveness of our emissions reduction initiatives.

Total Emissions by Scope in FY 21/22 & FY 22/23 - tCO_2e



The chart above highlights the fact that Scope 3 emissions were the most significant in both reporting periods, far exceeding Scope 1 and Scope 2. Furthermore, Scope 1 and 2 emissions remined relatively consistent between the reporting periods, while Scope 3 emissions increased significantly.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases (GHGs) that have been produced in the past and are the reference point against which emissions reductions can be measured.

The baseline period for the quantification of GHG emissions is from 1st May 2021 - 30th April 2022. This period will serve as the base year until a review is required.

Baseline Year: FY 21/22

Baseline Year: FY 21/22 (1st May – 30th April)	
Additional Details Relating to the Baseline Emissions Calculations.	
Baseline Year Emissions: FY 21/22 is the first reporting period where emissions were quantified to this level of detail, serving as our baseline year. Emissions for this period have been quantified retrospectively. All emissions have been quantified on a location basis.	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**134.59**
Scope 2 (location-based)	**127.74**
Scope 3 **(Included Sources)**	• Waste generated in operations: **0.07** • Business Travel (rail & air): **14.34** • Employee commuting: **112.63** • Transmission and distribution losses (T&D): **11.45** • Well-To-Tank: **59.69** • Water Supply: **0.06** • Water treatment: **0.11** • Purchased goods and services: **2,820.87** • Homeworking: **63.86** **3,083.08**
Total Emissions (location-based)	**3,345.41**

Current Reporting Year: FY 22/23

The following table has been included for reference, mirroring the PPN 06/21 template.

Current Reporting Year: FY 22/23 (1st May – 30th April)	
Additional Details Relating to Emissions Calculations.	
FY 22/23 is our second year of emissions quantification. There were no changes to the reporting or organisational boundaries since the baseline year. All emissions have been quantified on a location basis.	
Current Reporting Year Emissions:	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**139.13**
Scope 2 (location-based)	**154.71**
Scope 3 **(Included Sources)**	• Waste generated in operations: **0.07** • Business Travel (road, rail, air): **52.49** • Employee commuting: **136.53** • Transmission and distribution losses (T&D): **13.90** • Well-To-Tank: **69.05** • Water Supply: **0.06** • Water treatment: **0.10** • Purchased goods and services: **2,992.20** • Homeworking: **58.49** **3,322.90**
Total Emissions (location-based)	**3,616.74**

Assumptions and Estimates

Emissions were calculated using DEFRA conversion factors. A conservative approach was taken in all instances where an assumption or estimate was required. Overall, few estimates were required as detailed and up to date activity data were provided. The overall uncertainty of results was judged to be low due the provision of detailed activity data.

Utilities

Activity data for gas and electricity consumption were available in the form of meter readings. Water consumption data were unavailable for FY 21/22 and FY 22/23, consumption data from FY 20/21 was

used to estimate FY 21/22 and FY 22/23 consumption. The estimated consumption levels were used to estimate emissions from water supply and wastewater treatment.

Activity data were multiplied by the corresponding emission conversion factors for gas combustion, electricity generation and electricity transmission and distribution.

Business Travel

Emissions from Kingsley Napley's grey fleet were quantified based on company mileage records. Due to the absence of details on each staff member's vehicle and fuel type, general conversion factors were used instead of vehicle-specific ones.

For air travel, data were provided on the departure and arrival destination for each flight, along with the class used for each journey. Distances were estimated using online tools and multiplied by appropriate conversion factors (With RF) to quantify the share of emissions for each passenger per flight.

For rail travel, data detailing the departure and arrival destinations of each journey was provided. Distances were estimated using online tools, the unit tonne.km was used to calculate each passenger's share of emissions.

Commuting & Homeworking

Data used to quantify commuting emissions were gathered via an online survey. Staff responded to the survey, providing information on commuting distances, methods of commuting, number of commuting days per week and homeworking patterns. The data was used to estimate total annual commuting distances for each member of staff. Vehicle-specific conversion factors were applied to quantify emissions for each member of staff, quantification accounted for annual leave and bank holidays to avoid overestimating emissions.

The survey also collected data on the total number of homeworking days per week, allowing for an estimation of total homeworking hours per year. It was assumed that employees worked standard 8-hour days, with annual leave and bank holidays accounted for. It was assumed that central heating systems in staff homes were switched off for five months of the year. Emissions from the use of office equipment and from heating were combined to produce a total homeworking emissions figure. Results were then extrapolated to estimate emissions for 100% of staff.

Waste

Data on Kingsley Napley's waste streams were provided, detailing the types of waste generated and the weight of each waste type collected at the end of each month. Conversion factors for each waste type were applied to estimate emissions. Waste data for FY 22/23 were unavailable, averages from FY 21/22 were used to estimate emissions.

Purchased Goods and Services

Data on the total spend for each supplier was provided. The nature of each supplier's business was identified by looking them up on Companies House, this information was used to select the most appropriate spend-based conversion factors.

DEFRA spend based conversion factors from 2022 were used to quantify emission from purchased goods and services. Inflation rates from the Bank of England applied to account for inflation for each reporting period.

Well-To-Tank

WTT emissions were calculated for gas combustion, electricity generation, T&D, and air travel. For gas, electricity, and T&D, consumption data were multiplied by the corresponding WTT conversion factors. For air travel, distances travelled in km were multiplied by the relevant WTT conversion factors, taking into account passenger class and flight type (e.g., long haul, international, or short haul).

Carbon Reduction Initiatives

In line with the requirements of ISO 14064-1 and PPN 06/21 reporting, Kingsley Napley are committed to reducing absolute and intensity-based emissions between reporting periods and achieving Net Zero before 2050. Below is an overview of our carbon reduction initiatives and emissions forecasts.

ISO 14001:2015 Environmental Management System

We operate a certified ISO 14001:2015 Environmental Management System (EMS). This is used to identify environmental aspects and impacts, and continually improve our environmental performance. Our EMS is also used to inform staff about how they can contribute to reducing Kingsley Napley's GHG emissions through more sustainable practices.

Internal engagement is an important part of our sustainability strategy. We ensure that all our colleagues and stakeholders are aware of the wide range of initiatives taking place across the firm and encourage everyone to take positive actions in their professional and personal lives.

Our EMS also supports with the vital data collection required to quantify and offset our GHG emissions. Our dedicated team are continually collecting this data and monitoring energy performance at Bonhill Street.

Energy

As energy is a key contributor to our GHG emissions we committed to continually improving energy efficiency at our office.

Our new building was designed to be energy efficient and has achieved BREEAM excellent sustainable environmental standard. We use LED lighting, with some systems on sensors and timers to reduce unnecessary use.

Staff are encouraged to power-down non-essential equipment outside of work hours

Transportation

Due to our central London location, many of our staff utilise public transport for both commuting and business travel. Results from our commuting survey estimate that the majority of staff commute via public transport, with the vast majority via train and London Underground.

Meeting our international clients is an important part of our work, but we are committed to reducing the volume of flights and using virtual meetings where possible as a substitute.

We do not currently own any vehicles, but any future purchases will be hybrid or fully electric.

Hybrid Working

Depending on their role, many of our staff use a hybrid working model. Results from our most recent Commuting and Homeworking Survey indicate that staff work from home approximately 50% of the time throughout the year.

This flexible approach to working minimises both commuting and business travel and is something we have embraced for several years.

Waste

As part of our Environmental Management System, we regularly collect data on the waste we generate as an organisation, and review risks associated with its disposal.

We send zero waste to landfill and ensure that all waste is disposed of safely. Staff are encouraged to avoid single-use plastics.

Below is a summary of carbon reduction initiatives that have been implemented and are current in effect:

Summary of Initiatives

Below is a summary of carbon reduction initiatives that have been completed and will be in effect during the delivery of contracts:

- Achievement of ISO 14001:2015 Environmental Management System for ongoing improvement of environmental performance and support of carbon reduction.
- Commitment to the annual quantification of GHG emissions in alignment with ISO 14064-1.

- Implementation of The Building That Shrinks and Grows initiative to reduce office energy consumption and GHG emissions.
- Staff utilise hybrid working and virtual meetings.
- Motion sensor LED lighting fitted in our offices.
- Achievement and maintenance of a BREEAM Excellent rating.
- Implementation of a sustainable procurement system to ensure suppliers are fully aligned with Kingsley Napley's environmental objectives.
- Engaged with an industry leader in corporate travel to identify ways to reduce business travel emissions
- Re-tendering with waste management providers to select those offering more sustainable services.

Summary of Planned Carbon Reduction Initiatives

- Explore the potential for procuring renewable energy at our offices.
- Increase internal resources dedicated to sustainability to raise our levels of expertise.
- Review our reporting systems to improve emissions reporting and activity data collection.
- Explore potential for replacing gas boilers with more sustainable technologies.
- Engage with suppliers to collect activity data for more accurate quantification of emission from purchased goods and services

Reduction Targets and Forecasts

Below is a summary of our reduction targets and forecasted results. In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

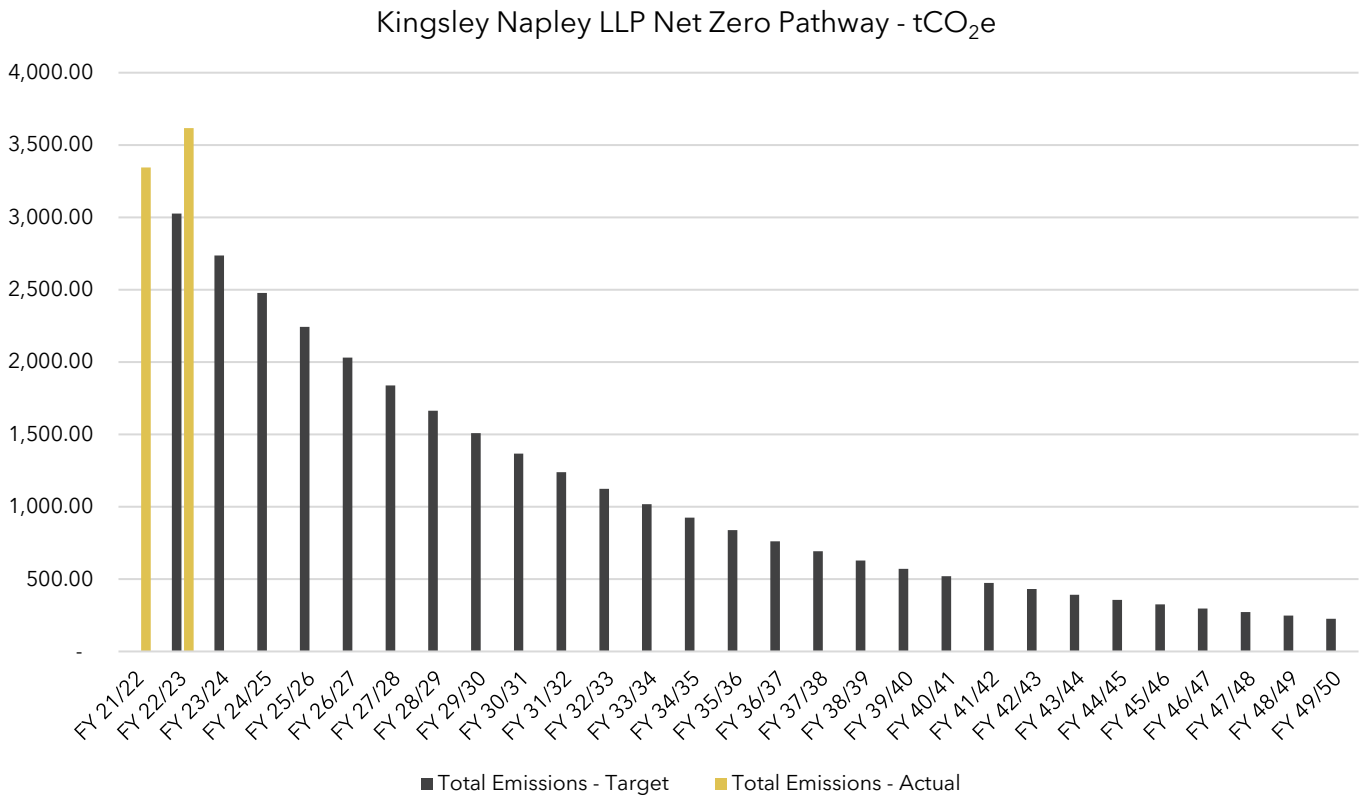
Our key reduction targets:

Targets set against the FY 21/22 base year:

- Reduce emissions from gas by 8% each year
- Reduce emissions from electricity generation by 8% each year
- Reduce emissions from air travel by 5% each year
- Reduce emissions from commuting by 5% each year
- Reduce Well-To-Tank emissions by 8% each year
- Reduce emissions from purchased goods and services by 10% each year
- Reduce emissions from homeworking by 8% each year

Based on these targets, we project that carbon emissions will decrease over the next five years to 1,838.08 tCO_2e by FY 27/28. This is a reduction of 45.06% from the base year (FY 21/22).

Forecasted progress against these targets is detailed in the graph below:



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 standard[i] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[ii].

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[iii].

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: ..24.09.2024……..

Annex

Table 1. Features a Carbon Reduction Plan must contain as specified in Guidance on adopting and applying the PPN 06/21 – Selection Criteria

	Requirement	Kingsley Napley Response
1	Carbon Reduction Plan submitted which; confirms the supplier's commitment to achieving Net Zero by 2050	Kingsley Napley is committed to achieving Net Zero by 2050 at the latest but is aiming to achieve this before the 2050 deadline. Kingsley Napley are committed to going beyond passive reductions presented by the market. Kingsley Napley is committed to implementing this Carbon Reduction Plan as part of its business operations and quantifying emissions annually to gauge its success. The aims of this CRP will be integrated to Kingsley Napley's Environmental Policy.
2	Carbon Reduction Plan submitted which contains emissions reported for all required Scopes (in accordance with the required methodology),	Kingsley Napley has quantified and reported on 100% of Scope 1 and 2 emissions. Minimal estimates and assumptions were required. All Scope 3 categories as specified in PPN 06/21 requirements have been quantified and reported except upstream and downstream transportation. Kingsley Napley are a service-based organisation and do not operate an extensive supply chain. Should relevant data become available in future reporting periods, emissions from upstream and downstream transportation will be updated.
3	Carbon Reduction Plan submitted which details environmental management and carbon reduction measures in effect during the delivery of the contract	This Carbon Reduction Plan outlines numerous environmental management and carbon reduction measures. Quantitative targets have been set and will be reviewed each year. All reduction initiatives will be in effect during the delivery of contracts unless specified otherwise.
4	Reporting period falls no more than 12 months prior to the date of commencement of the procurement	FY 22/23 reporting period has been included, thus making this CRP valid until the end of FY 23/24. Emissions for 23/24 onwards will be quantified and included in future Carbon Reduction Plans. Updates will be reflected in this document.
5	Carbon Reduction Plan not submitted	This Carbon Reduction Plan, or a summary version of it, will be submitted upon request for relevant contracts. If this Carbon Reduction Plan requires updates or amendments as a result of reasonable feedback from tendering processes, they will be made in time for submission deadlines.
6	Carbon Reduction Plan fails to confirm supplier's commitment to achieving Net Zero by 2050	See row 1. Kingsley Napley are committed to Net Zero targets but acknowledge that the business has limited control over some Scope 3 sources.
7	Emissions in the Carbon Reduction Plan are not	100% of Scope 1 and Scope 2 emissions quantified and reported. Required Scope 3 sources included. Kingsley Napley have voluntarily

	reported for any Scopes or only for some Scopes without explanation why	reported some additional Scope 3 sources to present full company emissions from available data. Where quantification has been possible, no emissions have been intentionally excluded. Conservative estimates have been performed in some cases. No scope 1 fugitive emissions occurred within organisational boundaries.
8	Emissions in the Carbon Reduction Plan not reported for any Scopes or only for some Scopes, but supplier provides an acceptable explanation why	See row 7
9	Reporting period is more than 12 months from the date of commencement of the procurement	See row 5
10	Reporting period is more than 12 months from the date of commencement of the procurement, **but provides an acceptable explanation why**	See row 5 If reporting period for contracts exceeds allowable time period, an acceptable explanation will be provided. Kingsley Napley have adopted a new system for monitoring emissions. This will be continually updated to enable full visibility of emissions on a monthly basis for many sources.
11	Supplier **fails to detail the environmental management measures in effect**, including certification schemes or specific carbon reduction measures that will be in effect during the performance of the contract	Environmental management measures are detailed in the main body of this Carbon Reduction Plan, including those that have been completed and will be utilised in the delivery of contracts. Planned future initiatives are referenced and are not based off speculative technologies.

Table 2. Scope 3 emissions, table adapted from Technical standard for Completion of Carbon Reduction Plans. Full details of category descriptions can be found within this link. Scope 3 emissions are defined in the GHG Protocol.

Scope 3 Category	Minimum Boundary	Justification for Inclusion/Exclusion
4. Upstream transportation and distribution	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure	**Excluded** Not relevant to business model

5. Waste generated in operations	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment Optional: Emissions from transportation of waste	**Included** Solid and liquid waste disposal included. Wastewater estimated to 95% of water supply by volume.
6. Business travel	The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles or infrastructure	**Included** Business travel via rail, road and air included.
7. Employee commuting	The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use) Optional: Emissions from employee teleworking	**Included** Commuting emissions quantified based on commuting distance data gathered through a staff survey.
9. Downstream transportation and distribution	The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure	**Excluded** Not relevant to business model

Produced in collaboration with Carbonology® Ltd

[i] https://ghgprotocol.org/corporate-standard
[ii] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[iii] https://ghgprotocol.org/standards/scope-3-standard