

Carson McDowell PPN 06/21

CARBON REDUCTION PLAN

FY24/25

Part of carbon footprint assessment in
accordance with SBTi

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1.0 INTRODUCTION



*“Fully Committed
to Net Zero By
2050”*

To establish a clear direction and timeline we have engaged CarbonFit to review and audit our Carbon Footprint and assist in setting a clear path to Net Zero for Scope 1,2 and 3 by 2050 in line with PPN 06/21, SBTi and GHG Protocols.

CarbonFit have carried out an audit in accordance with ISO14064-1.

To commence the process, CarbonFit have reviewed our operations including energy and carbon usage and consumption throughout the buildings, processes, vehicles, travel, distribution waste and employee commuting in line GHG Corporate Accounting and Reporting Standard and GHG Scope 3 standards.

For the purpose of this report, in accordance with PPN 06/21, the baseline and last financial year have been reported. Emissions have been calculated using the Department for Energy Security and Net Zero (DESNZ) conversion factors for company reporting of GHG Emissions.

Carson McDowell can confirm we are fully committed to achieving Net Zero by 2050 or sooner.

This plan will be updated annually in line with our financial year end.

The next revision is due towards Q2 of 2026.

2.0 Carson McDowell

Carson McDowell is Northern Ireland's largest, full service corporate law firm. Headquartered in Belfast, we have more specialist lawyers working across more practice areas than any other law firm in Northern Ireland. We also have a Dublin office. By way of illustration, in Chambers UK 2026 we were ranked in 27 practice areas, with 19 Top tier rankings. Furthermore, we maintained our position at the top of the legal profession's industry guide, The Legal 500. We achieved 'Tier 1' rankings in 13 practice areas in the 2026 edition, continuing to outrank all other Northern Irish law firms. Along with the exceptional performance in practice area rankings, 23 of the firm's lawyers have been recognized as 'Leading Individuals', and notably, 11 lawyers have been honored for their continued excellence as leading elite lawyers globally in The Legal 500 Hall of Fame.

We employ over 200 people. Many of our solicitors are qualified in two (or more) jurisdictions including many returners from larger national or multi-national law firms. We pride ourselves on finding the best bespoke solutions for our client's legal needs and work in partnership with our clients to become their trusted advisors. We deliver straightforward, pragmatic, and commercial advice. We are passionate about building a sustainable modern law firm with leading edge technology and stellar client service front and centre.



2.1 Carbonfit

Carbonfit partners with organisations and businesses to support them on their Net Zero Journey through 3 key phases footprint, improve and translate.

We are a team of chartered Engineers with over 20 years combined experience in the Energy and Carbon Sector. We have the knowledge, skills and expertise to meet carbon reporting and Net Zero requirements in line with GHG Protocol and SBTi.

3.0 Company Overview

Carson McDowell, founded in 1852 by William H. Carson and Alexander McDowell, stands today as Northern Ireland's largest independent law firm, with offices in Belfast, and Dublin and a team of over 200 staff. Led by Managing Partner Roger McMillan and Senior Partner Neasa Quigley, the firm combines deep heritage with a dynamic, client-centred approach across more than 29 specialised practice areas, supported by 45 partners and a broad multi-disciplinary legal team. Over half of Northern Ireland's top 100 companies rely on Carson McDowell for legal representation, a testament to its reach and reputation.

The firm consistently achieves market-leading recognition, maintain its position as Northern Ireland's top – rated law firm in industry guides Chamber UK and The Legal 500 for over a decade. In 2025, it made history by becoming the first Northern Irish law firm to appear on the Belfast Telegraph Top 100 Companies list, landing at number 66. It also earned Corporate Law Firm of the Year at the Insider Dealmaker Awards following a year in which the corporate team advised on over 85 transactions worth more than £1 billion.



3.1 Company Details

3.1.1 BASE FINANCIAL YEAR

April 2023 – March 2024

3.1.2 FINANCIAL YEAR REPORTING

April 2024 – March 2025

3.1.3 ADDRESS

Murray House, 4 Murray Street,
Belfast
Antrim
Northern Ireland
BT1 6DN

3.1.4 BOUNDARY APPROACH

Operational

3.1.5 SUSTAINABLE LEADERSHIP TEAM

Richard Gray
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Rebecca Deans
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4.0 Net Zero Commitment

In 2019 the UK Government amended the Climate Change Act 2008 by introducing a target of a 100% reduction in the net UK carbon account by 2050. This has become commonly known as the 'Net zero, target'. In line with this, Carson McDowell is fully committed to playing our part and ensuring that our business achieves Net Zero by 2050.

Carson McDowell commitment to achieving Net Zero by 2050 is set out in this "Carbon Reduction Plan". This outlines out the company's vision and strategy for achieving Net Zero across its entire value chain [Scope 1,2 and 3] in line with the governments streamlined energy and Carbon Reporting guidelines. Carson McDowell employs the services of CarbonFit providing carbon accounting and advisory services. CarbonFit undertake a series of quality management checks in line with the requirements ISO 14064.

The emissions data contained within this CRP has been obtained in accordance with the GHG Protocols Corporate standard and the corporate value chain [Scope 3] accounting and reporting standard. Emissions have been calculated using the Department for Energy Security and Net Zero (DESNZ) conversion factors for company reporting of GHG Emissions.

NET ZERO PLEDGE

Carson McDowell is committed to developing a science-based target aligned with the SBTI criteria, submit the target to the SBTI for validation and publish our approved targets within a maximum of 24 months.

- We commit to reducing our Scope 1 & 2 GHG emissions by 50% by 2025 from the Base Year below and 100% by 2030.
- We commit to measuring and reducing our Score 3 by engaging with 80% of our supply chain by 2026. Scope 3 emissions to be reduced by 100% by 2050 or sooner.

5.0 Baseline Emissions Footprint

Financial Year: April 2023 – March 2024

Scope 1,2 and 3 emissions as required by GHG Protocol are outlined below:

Scope 1

Primary Fuel Combustion (On-site)	49.30 tCO ₂ e
Machinery/Manufacturing Process	0.00 tCO ₂ e
Road Transport	0.00 tCO ₂ e
C1. Total Scope 1	49.30 tCO₂e

Scope 2

Electricity Consumed (Location Based)	42.90 tCO ₂ e
Electricity Consumed (Market Based/Onsite)	30.41 tCO ₂ e
C2. Total Scope 2	12.73 tCO₂e

Scope 3

Category 3: Fuel and Energy Related Activities	27.61 tCO ₂ e
Category 4: Upstream Transportation and Distribution	7.95 tCO ₂ e
Category 5: Waste Generated in Operations	0.06 tCO ₂ e
Category 6: Business Travel	28.89 tCO ₂ e
Category 7: Employee Commuting	80.33 tCO ₂ e
Category 9: Downstream Transportation and Distribution	N/A tCO ₂ e
C3. Total Scope 3	145.84 tCO₂e

*Assumptions made in calculations where applicable

N/A Not Applicable

6.0 Current Emissions Footprint: Carbon

Financial Year: April 2024 – March 2025

Scope 1,2 and 3 emissions as required by GHG Protocol are outlined below:

Scope 1

Primary Fuel Combustion (On-site)	31.94 tCO ₂ e
Machinery/Manufacturing Process	0.00 tCO ₂ e
Road Transport	0.00 tCO ₂ e
C1. Total Scope 1	31.94 tCO₂e

Scope 2

Electricity Consumed (Location Based)	47.20 tCO ₂ e
Electricity Consumed (Market Based/Onsite Generation/Renewable)	33.12 tCO ₂ e
C2. Total Scope 2	14.08 tCO₂e

Scope 3

Category 3: Fuel and Energy Related Activities	36.31 tCO ₂ e
Category 4: Upstream Transportation and Distribution	16.29 tCO ₂ e
Category 5: Waste Generated in Operations	0.06 tCO ₂ e
Category 6: Business Travel	41.52 tCO ₂ e
Category 7: Employee Commuting**	68.91 tCO ₂ e
Category 9: Downstream Transportation and Distribution	N/A tCO ₂ e
C3. Total Scope 3	163.09 tCO₂e

*Assumptions made in calculations where applicable

**Please note homeworking is included in this category

N/A - Not Applicable

6.1 Base Year and Last Financial Year Summary

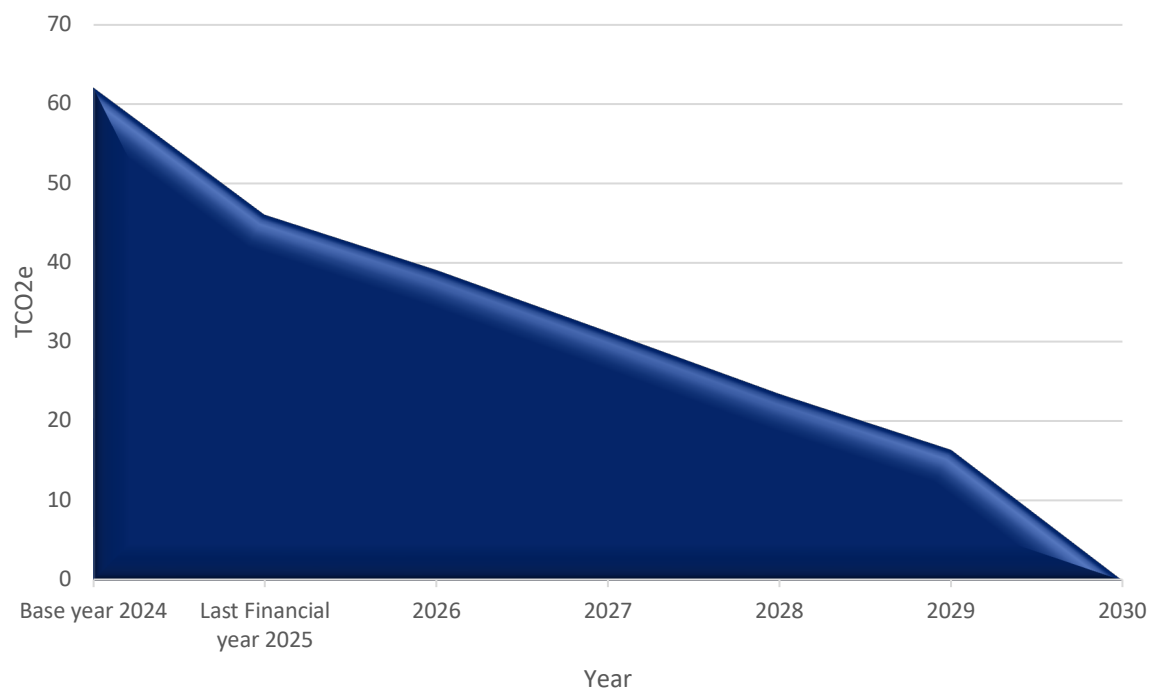
Scope	FY24 TCO2e	FY25 TCO2e	%
Scope 1	49.30	31.94	-35.2%
Scope 2	12.73	14.08	10.6%
Scope 3	145.84	163.09	11.8%
Total	207.87	209.11	0.6%

7.0 Emissions Reduction Targets: Scope 1 and 2

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets:

- Reduce Scope 1 emissions by 100% by 2030 with min reduction of 15% year on year
- Reduce Scope 2 emissions by 100% by 2030 with min reduction of 15% year on year

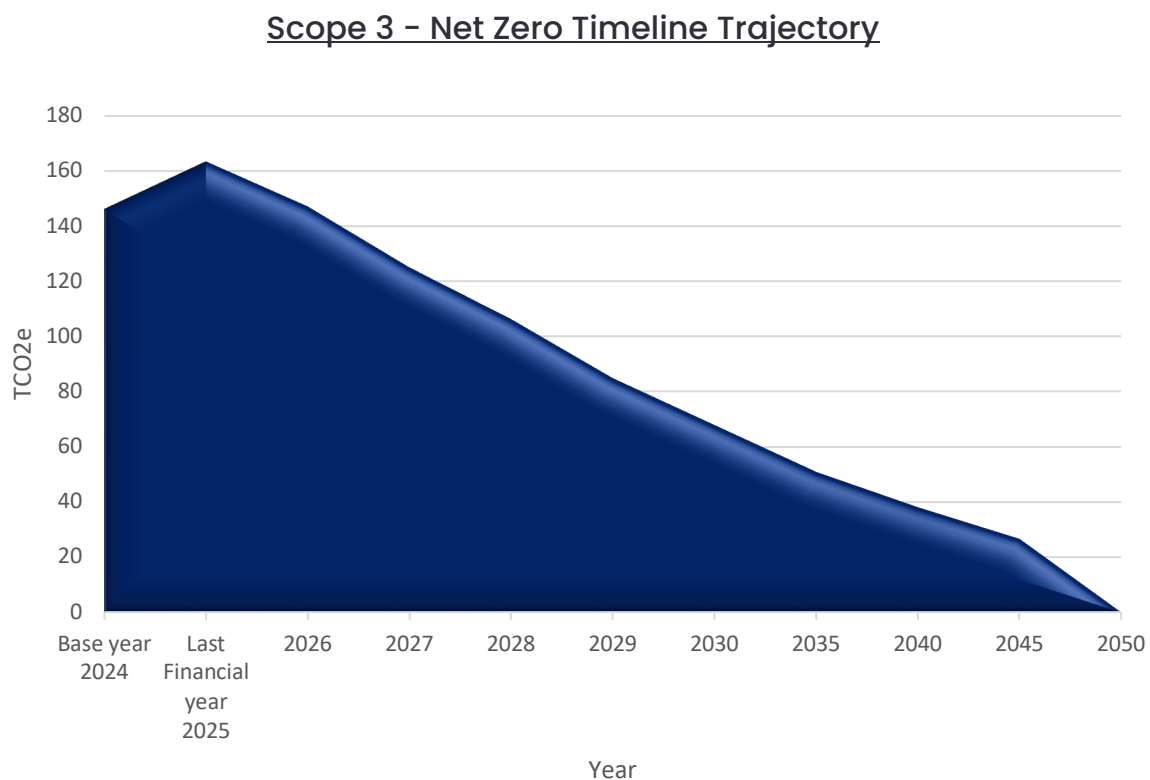
Scope 1 & 2 Net Zero Timeline Trajectory



7.1 Emission Reduction Targets: Scope 3

Scope 3 targets include:

- Complete a full scope 3 inventory and calculation in 2026
- Set Near- and long-term targets for reduction by 2026
- Reduce emissions by 100% by 2050



8.0 Carbon Initiatives completed to date

The following environmental management measures and projects have been completed or implemented since the Base Year of 2023/2024 by Carson McDowell.

General/Strategic Initiatives:

- We will continue to work with CarbonFIT Ltd to strategise a pathway to Net zero Carbon Emissions by 2050 for scope 1, 2 & 3.
- In October 2024 a team from Carson McDowell attended a beach clean in White Park Bay to assist in efforts to keep our beaches clean.

Scope 1:

- We have implemented new electric vehicles charging points in our car park at Murray House.

Scope 2:

- We are committed to upgrade all our office equipment to 'A-rated' energy efficient appliances as and when required.
- Energy Efficient Lighting: Carson McDowell has successfully converted all lighting across their offices, factories, and branch network to LED. This switch to energy-efficient lighting has significantly reduced energy consumption across their entire operation.
- We have purchased a green supply electricity contract in September 2023, which has reduced our Scope 2 emissions.

Scope 3:

- We have completed an employee commuting survey which has provided us with the ability to review car sharing, public transport and other sustainable transport measures with our employees to further reduce our carbon emissions.
- We created a commuter challenger for employees to encourage participants to opt for greener travel options like walking or cycling for their commute to work which in turn contributes toward our carbon reduction commitments.

9.0 Future Carbon Reduction Projects

“We intend to accelerate our progress to date and focus on Scope 3 emissions which will include engaging with our suppliers to assist them on their net zero journey.”

General

- Carson McDowell is working closely with CarbonFIT Ltd to strategise a pathway and road map to Net zero Carbon Emissions.
- It is the intention of Carson McDowell to complete the validation process for a science-based target validated by the Science Based Targets initiative (SBTi) as aligning with limiting global warming to 1.5°C or <2°C.
- We are committed to reaching the commitments outlines in our pledge

Scope 1

Fossil Fuels

- We plan to conduct periodic energy audits to identify energy/carbon saving opportunities and areas of inefficiency within our estate.
- The company will investigate the installation of smart metering systems across all buildings within the estate to monitor and control energy usage and highlight energy hotspots.
- We plan to transition our gas to a renewable gas option to support carbon reduction efforts.

9.0 Future Carbon Reduction Projects Continued

Scope 2

- The company will investigate the feasibility to install Battery Storage to store our renewably generated energy for night-time use operations and/or when insufficient weather patterns for the PV to operate.
- Feasibility study to understand the most suitable renewable technologies available for our operations and site locations to assist reduction of energy and associated emissions.

9.0 Future Carbon Reduction Projects Continued

Scope 3

Business Travel

- As a company we are considering implementing a policy that all vehicle hire will either be electric or hybrid vehicles only to lower our emissions associated with "Business Travel"

Employee commuting

- We plan to evaluate and incentivise staff to use other forms of transport such as electric/hydrogen bus, e-bike, e-scooter and bicycle to lower our emissions associated with "Employee Commuting."
- Where possible, consideration to implementing a more frequent working from home policy to reduce the impact of emissions associated with "Employee Commuting."

Waste

- We are committed to introducing a Waste Management Policy to help to minimise waste generation on site and facilitate repair, reuse, and recycling over the disposal of wastes, where it is cost effective.

Upstream Distribution

- Aim to choose logistics providers that use electric trucks, biofuels, or have net-zero targets.
- Seek providers certified under schemes like SmartWay, EcoTransIT or Science Based Targets
- Seek to source local suppliers to reduce our air freight emissions.

10.0 Declaration & 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 and used the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with GHG Protocol 14064-1, and a subset of Scope 3 emissions which are applicable to the organisation within the reporting year 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 Carson McDowell

Name:

Position:

Signature: