



Carbon Reduction Plan For TWM Solicitors

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Our Commitment

TWM Solicitors is committed to achieving Net Zero emissions by 2050 at the latest.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest guidance from science-based targets initiative (SBTi). SBTi are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C or well-below 2°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our base year.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

Our Carbon Footprint

Base Year Emissions Footprint

Base year 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. Base year emissions are the reference point against which emissions reduction can be measured. We have chosen to set our base year as April 2024 – March 2025, to align with our financial year.

Base Year: April 2024 – March 2025	
<p>The current reporting year is the first year that we have measured and reported our carbon footprint and will serve as the base year for future measurements.</p> <p>There are no emissions to report in scope 1 Fugitive Emissions, Process Emissions or scope 2 Purchased Heat & Steam due to there being no relevant business activity within these categories.</p> <p>Base year emissions may be restated in the future to reflect significant changes to organisational structure, access to activity data and/or emission factors or best practice methodologies. A change in emissions caused by any of these factors, or others, will be deemed significant if it causes a +/-5% change in total emissions.</p>	
Emissions	Total (tonnes CO ₂ e)
Scope 1	11.4
Scope 2*	Market-based: 61.5 Location-based: 61.5
Scope 3 including: <ul style="list-style-type: none"> - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Home Working - Operational Waste & Water 	444.5
Total Emissions*	Market-based: 517.3 <i>Location-based: 517.3</i>

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. As we were not able to calculate market-based emissions during the base year both reporting metrics are the same, this will be updated in the future when supplier and tariff information allow.

Carbon Intensity Metrics

Base year: FYE 2025	tCO _{2e}
Employees (per FTE)	2.4
Revenue (per £million)	28.6

Based upon 218 FTEs (full-time employee equivalents), and a £18.1 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

Current Emissions Reporting

The base year is our most recent emissions measurement as reported above. Future reporting years will report emissions and analyse changes between years.

Carbon Reduction

TWM Solicitors is committed to achieving Net Zero emissions by 2050 at the latest.

TWM Solicitors has set near-term reduction targets aligned with guidance from the Science Based Targets initiative. Absolute reduction targets have been based on SBTi's 1.5°C and well-below 2°C pathways for scope 1 and 3 respectively.

Our near-term targets:

- Reduce scope 1 emissions by 63.0% by 2035.
- Procure renewable energy across all occupied offices by 2030, achieving zero market-based scope 2 emissions.
- Reduce measured scope 3 emissions by 37.5% by 2035.

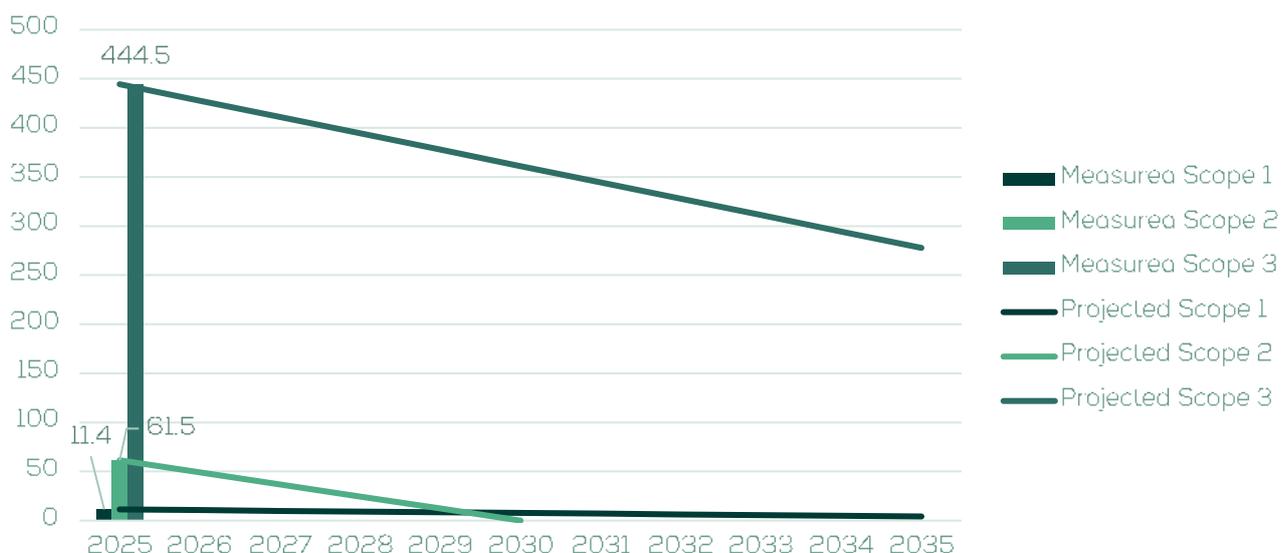
Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2050.
- Neutralise any residual emissions using verified carbon offsets.

Progress

There are no previous existing carbon emission reduction targets against which to report progress. Future reporting years will report emissions and analyse changes between years. The graph below shows the rate of linear reduction required to keep us on track with our near-term targets. In future reporting we will be able to measure progress against these projections.

Projected emissions to 2035



Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
<p>Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions.</p> <p>Appointed Positive Planet to support with calculating base year carbon footprint and reduction recommendations.</p>	2026	1, 2, 3
<p>From April 2026 all employees will be eligible to participate in an EV salary sacrifice scheme, supporting choices around opting for low-emission modes of commute and business travel.</p>	2026	3
<p>TWM Solicitors supports engagement with the cycle to work scheme to encourage employees in commuting via active transport.</p>	pre-base	3
<p>Wherever possible TWM Solicitors has gone completely paperless. Where this is not viable a paper-light approach has been adopted, this includes double sided printing and reduced blank space in documents.</p>	pre-base	3

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets. Some initiatives are reliant on engaging with landlords and/or management companies to begin addressing energy-related office emissions, where relevant the actions outlined below will be discussed directly with them to allow further updates to be made in the future.

Scope 1 & 2 Carbon Reduction Initiatives

Many target dates below are set around investigating and establishing timelines for the implementation of initiatives, not the implementation itself. This is to allow time for proper review and planning across occupied premises, future plan reviews will aim to develop upon these suggestions once investigations have been carried out.

Reduction Plans – Scope 1 & Scope 2			
Activity No.	Activity	Target Date	Category
1.1	<p>Developing a property sustainability register will support identifying opportunities for improvements across occupied offices. The register will focus on energy as a priority (+waste and water data if available) and aim to collate the below information:</p> <ul style="list-style-type: none"> • Owned/leased • Responsibilities for infrastructure change (landlord/own) • Property EPC • Electricity tariff information (supplier, tariff, contract end date) • Smart metering (all utilities)? • Status of efficiency infrastructure and/or when upgrades are planned (heating, electric, water, waste) • Improvements made to date • Environmental management system (e.g. ISO14001)? • Energy audit conducted/planned? • Renewable heating and/or electricity solution viability. 	2026	Stationary Combustion, Purchased Electricity

<p>1.2</p>	<p>Update company policy so that, should office moves occur or additional premises are acquired, additional consideration will be made with regard to the following sustainability criteria:</p> <p>Electricity:</p> <ul style="list-style-type: none"> • Does the landlord/management company procure 100% renewable energy. Or, where utilities are arranged independently, can TWM Solicitors procure a 100% renewable tariff to supply the space? • Is the building fitted with on-site renewable energy generation technologies to reduce costs and reliance on the National Grid? • Is the building/managing agent ISO 14001 accredited or have similar credentials around environmental management? <p>Heating:</p> <ul style="list-style-type: none"> • Avoid buildings with gas heating as a priority. • Is there opportunity to move into a property which benefits from a district heating scheme? • Opt for buildings fitted with alternative solutions such as heat pumps, electric space heaters or electric derived air conditioning systems (ensuring these are well maintained to avoid any F-gas leaks). 	<p>2027</p>	<p>Stationary Combustion, Purchased Electricity</p>
<p>1.3</p>	<p>Consider implementing energy management systems (such as ISO 14001 or ISO 50001) to optimise operational procedures, reduce energy consumption and minimise the environmental impact of energy use.</p>	<p>2027</p>	<p>Stationary Combustion, Purchased Electricity</p>
<p>1.4</p>	<p>Our scope 1 emissions are due to gas heating at our Cranleigh and Wimbledon offices. We will explore and outline timeframes for the implementation of low-cost heating efficiency options across occupied premises. Such as reducing thermostat temperatures, reviewing active heating times, automated building controls, adding heat & solar control reflective window sheets and addressing draft points.</p>	<p>2026</p>	<p>Stationary Combustion</p>

1.5	<p>Conduct site energy efficiency audits with the aim of further minimising consumption of energy where possible. This can be completed either through using an external consultant or in-house, though identifying renewable technology viability will require external advice. This will assess feasible options and payback periods for energy efficiency improvements and onsite energy generation, and inform longer-term strategy.</p>	2027	Stationary Combustion, Purchased Electricity
1.6	<p>Establish timelines for energy efficiency measures to reduce the overall amount of electricity consumed at premises. This will reduce energy demand, and in turn the amount of electricity consumption that needs to be decarbonised. Examples of reduction measures include:</p> <ul style="list-style-type: none"> • upgrading lighting to LEDs • introducing more PIR sensor lighting and aligning sensor times to usage patterns • Installing timers on sockets/equipment to align with operating periods • Reviewing and renewing inefficient equipment and machinery (when at end of life), and actively considering energy efficiency when new purchases are required 	2028	Purchased Electricity
1.7	<p>Following energy audits investigate the viability and implementation timelines of larger cost investment in:</p> <ul style="list-style-type: none"> • onsite renewable energy generation. Potential renewable electricity technologies include solar PV panels with battery storage. • the replacement of gas boilers with electric alternatives, including heat pumps, electric boilers or HVAC systems. Alternatively, where high-cost investment is not viable, consider upgrading existing systems (e.g. to condensing boilers) to increase efficiency while actively exploring cost-effective replacements. • efficiency upgrades such as the installation of insulation and upgrading to double glazed windows • hot water heating such as under-sink heating or solar water heating systems. 	2028	Stationary Combustion, Purchased Electricity

Based upon the above completed and planned initiatives, it is projected that scope 1 and 2 carbon emissions will decrease to 4.2 tCO_{2e} by 2035, a 63% and 100% reduction in market-based emissions respectively.

Scope 3 Carbon Reduction Initiatives

Reduction Plans – Scope 3			
Activity No.	Activity	Target Date	Category
3.1	<p>Measure remaining upstream scope 3 categories, meaning that year’s carbon emissions measurement will be a full picture of TWM Solicitors’ emissions.</p> <p>Currently, the largest missing categories are associated with procurement activities and downstream product emissions, once these are measured reduction activities targeted at these categories will be established.</p>	2027	Purchased Goods & Services, Capital Goods, Downstream Product Emissions
3.2	<p>Spend data is currently used to estimate emissions in the following scope 3 categories: Transportation & Distribution, Business Travel. Additionally, estimates were required for calculating waste and water emissions across some occupied premises.</p> <p>Moving away from spend/estimation in these categories will be required to improve calculation quality and oversight of activities moving forward. Primary data can be collected internally for Operational Waste and Business Travel categories.</p>	2027	Transportation & Distribution, Business Travel, Operational Waste
3.3	<p>Create a formalised Green Team to lead on initiatives. This team should be made up of members from different departments and meet on a regular basis to support the roll out of initiatives, management of data and communication of achievements and plans throughout the organisation.</p>	2026	All

3.4	<p>Consider training and engagement for the Green Team, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related.</p>	TBC	All
3.5	<p>Transportation & Distribution emissions are currently estimated using a spend-based approach. Engaging with courier and storage providers to request emissions reports pertaining to TWM Solicitors' activities will allow improved oversight of real-world emissions and assessment of providers own sustainability maturity.</p>	2027	Transportation & Distribution
3.6	<p>Waste-related emissions are a relatively low contributor to base year emissions (4.8%), however, efforts to improve data quality, reduce unnecessary waste and encourage recycling will continue. This may form part of office Green Team responsibilities.</p>	Ongoing	Operational Waste
3.7	<p>Business Travel emissions contribute 2.2% of overall base year emissions. Nevertheless, improving data capture for non-employee vehicle travel (rail, air, accommodation etc.) will allow better tracking of emissions and activity. Ad hoc capture of travel activity (departure and destination, nights stayed, mode of travel) on a monthly/ quarterly basis for frequent travellers will ease reporting burdens in future years.</p>	Ongoing	Business Travel

<p>3.8</p>	<p>Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate. Utilise the emissions travel hierarchy:</p> <ul style="list-style-type: none"> • Digital communication • Walking and cycling • Public and shared transport • EV's and car sharing/clubs • ICE vehicles and car sharing/clubs • Air travel 	<p>2026</p>	<p>Business Travel, Commuting</p>
<p>3.9</p>	<p>Potential initiatives to be explored as part of wider travel benefit reviews, which will support employees in opting to commute in increasingly sustainable manners, include:</p> <ul style="list-style-type: none"> • Car sharing clubs • Installing EV charging facilities at the workplace • Providing secure bike storage and changing facilities at the workplace • Implementing flexible working hours to promote use of public transport outside of peak times • Organise cycling training days to build employee confidence and skills in commuting by bicycle 	<p>2026 & onward</p>	<p>Business Travel, Commuting</p>
<p>3.10</p>	<p>During the base year measurement employee surveying around commuting and homeworking achieved 55% response rates. The launch of TWM Solicitors Green Team and wider sustainability initiatives is anticipated to improve response rates.</p>	<p>2026</p>	<p>Commuting & Home Working</p>

Based upon the above planned initiatives, it is projected that (as a minimum) scope 3 emissions will decrease from the base year measurement of 444.5 tCO_{2e} to 277.8 tCO_{2e} by 2035. This is a reduction of 37.5% and will keep us on track to Net Zero.

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 Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

This Carbon Reduction Plan has been reviewed and signed off by the TWM Solicitors' Executive Team.

Signed on behalf of TWM Solicitors:

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Name: Jamie Berry

Position: Managing Partner

Date: 25 March 2026

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

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

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