CARBON REDUCTION PLAN

Reporting period:	1 January 2025 to 31 December 2025
Publication date:	03 November 2026

Key carbon reduction plan figures

2050 Net zero commitment	**29,842** 2025 total emissions market-based, tCO_2e	**26%** Reduction from 2019 market-based baseline

1. Commitments and targets

Simmons & Simmons is committed to achieving net zero greenhouse gas (GHG) emissions by 2050. Our near-term science-based targets, using a 2019 baseline, support action across our operations and value chain, with a focus on energy, purchased goods and services, capital goods, business travel and employee commuting.

Science-based targets

Table 1: Science-based targets and commitments

Target area	Commitment or target
Scope 1 and 2	Reduce absolute market-based GHG emissions by 50% by 2030.
Scope 3	Reduce absolute GHG emissions by 47% by 2030.
Net zero	Achieve net zero GHG emissions by 2050.

2. Reporting methodology and boundaries

2.1 The 2025 footprint covers Simmons & Simmons offices under the operational control boundary. Scope 1 includes stationary combustion, company vehicles and refrigerants. Scope 2 includes purchased electricity, district heating and electric-vehicle charging.

2.2 Relevant scope 3 categories comprise purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste, business travel, and employee commuting and home working. Downstream emissions (including

Category 9 of scope 3) are excluded from our scope 3 footprint because, as a law firm, we provide professional services rather than physical goods.

2.3 Purchased goods and services and capital goods are currently calculated using spend-based methods. Business travel uses travel activity data, and commuting estimates use employee survey and working-pattern data. Where applicable, recognised government, supplier-specific and other appropriate emissions factors are used.

3. Baseline emissions footprint

We have selected 2019 as the baseline year for our analysis, as it was the last year of normal business activity before the COVID-19 pandemic. This provides a representative reference point for measuring subsequent changes in emissions. Emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e). Scope 2 is presented on both a location-based and market-based basis; the market-based figure is used in the total carbon footprint.

Table 2: 2019 baseline emissions footprint

Scope	Emissions source	2019 baseline (tCO_2e)
Scope 1	Direct emissions	**844**
Scope 2	Location-based	**2,376**
	Market-based	**348**
Scope 3		
Category 1	Purchased goods and services	21,585
Category 2	Capital goods	9,438
Category 3	Fuel- and energy-related activities	1,377
Category 4	Upstream transportation and distribution	5
Category 5	Waste generated in operations	13
Category 6	Business travel	5,197
Category 7	Employee commuting and home working	1,586
Scope 3 subtotal		**39,201**
Total carbon footprint (market-based)		**40,393**

4. Reporting year emissions 2025

The 2025 footprint covers the period 1 January to 31 December 2025 and follows the GHG Protocol Corporate Standard and Corporate Value Chain (scope 3) Standard.

Table 3: 2025 emissions footprint

Scope	Emissions source	2025 (tCO_2e)
Scope 1	Direct emissions	**753**
Scope 2	Location-based	**1,233**
	Market-based	**325**
Scope 3		
Category 1	Purchased goods and services	21,099
Category 2	Capital goods	2,181
Category 3	Fuel- and energy-related activities	509
Category 4	Upstream transportation and distribution	51
Category 5	Waste generated in operations	36
Category 6	Business travel	3,448
Category 7	Employee commuting and home working	1,440
Scope 3 subtotal		**28,764**
Total carbon footprint (market-based)		**29,842**

Table 4: 2025 emissions performance against 2024 and the 2019 baseline

Emissions source	2025 (tCO_2e)	Change vs 2024	Change vs 2019
Scope 1	753	+13%	-11%
Scope 2, location-based	1,233	-4%	-48%
Scope 2, market-based	325	+15%	-7%
Scope 3	28,764	-9%	-27%
Total, location-based	30,750	-8%	-28%
Total, market-based	29,842	-8%	-26%

Figures are rounded to the nearest tCO_2e. Totals may not sum due to rounding.

Graph 1: Total footprint year on year



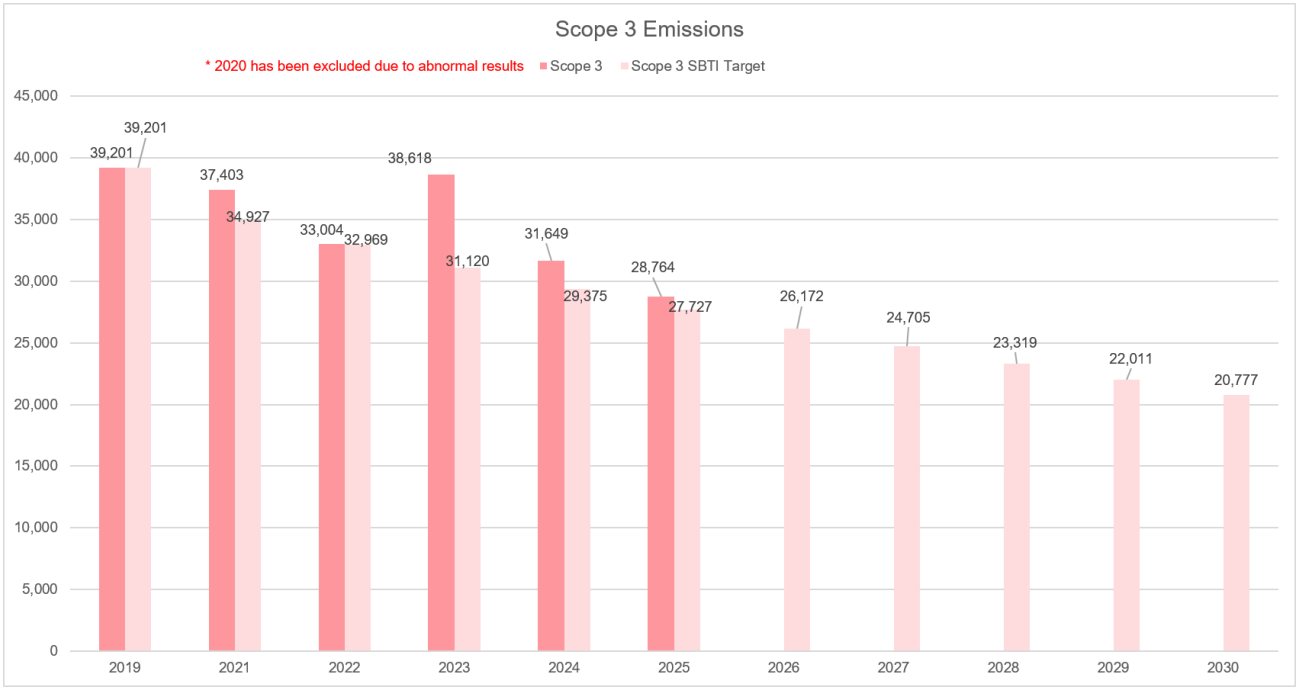
Emissions data for the years 2022–2024 reflect hybrid values derived from a combination of spend-based calculations and supplier-specific emissions factors. Our supplier engagement campaign supporting the 2025 footprint has not yet been completed. The reported 2025 emissions figures may be revised following the incorporation of additional supplier-specific data.

Scope 3 breakdown

Table 5: 2025 Scope 3 emissions by category

Category	2025 (tCO_2e)	Share of Scope 3
Purchased goods and services	21,099	73%
Capital goods	2,181	8%
Fuel- and energy-related activities	509	2%
Upstream transportation and distribution	51	0.2%
Waste generated in operations	36	0.1%
Business travel	3,448	12%
Employee commuting and home working	1,440	5%
Total Scope 3	**28,764**	**100%**

Graph 2: Scope 3 emissions year on year



5. Performance overview

The 2025 market-based emissions were 29,842 tCO_2e, 8% lower than 2024 and 26% below the 2019 baseline. Scope 3 represented 96% of 2025 market-based emissions. Purchased

goods and services remained the largest source, followed by business travel and capital goods. In summary:

(A) Purchased goods and services decreased by 2% compared with 2024 (the 2025 figure may be revised following the incorporation of additional supplier-specific data).

(B) Capital goods decreased by 45% compared with 2024.

(C) Business travel decreased by 19% compared with 2024, with air travel remaining the main component.

(D) Calculated employee commuting and home working emissions were 36% lower than in 2024, reflecting improved data collection through an employee commuting survey and reduced reliance on estimates. This change should not be interpreted as an equivalent reduction in actual emissions.

(E) Scope 1 increased by 13%, driven principally by an increase in refrigerant emissions in an additional leased office in the reporting year.

Performance against our targets in calendar year 2025

Table 6: Performance against carbon reduction targets in 2025

Target	2025 progress	Status
Scope 1 and 2	Market-based scope 1 and 2 emissions were 1,079 tCO_2e, 9.5% below 2019. Scope 1 alone was 10.8% below baseline, while market-based scope 2 was 6.5% below baseline.	Scope 1 and 2 emissions increased compared with 2024 due to higher scope 1 emissions from refrigerant losses at a newly occupied office in the reporting year, for which emissions were estimated pending full activity data. This impact is not expected to recur, and we anticipate continued reductions in scope 1 and 2 emissions in 2026. In addition, the move to our new London office in 2030 is expected to improve energy efficiency, which should further reduce our scope 1 and 2 emissions.
Scope 3	Reported scope 3 emissions were 28,764 tCO_2e, 27% below 2019. The 2025 figure may be revised following the incorporation of additional supplier-specific data from our supplier engagement campaign.	Scope 3 emissions require further reduction to reach our 47% target. We will work towards this by continuing to engage with our top suppliers through target modelling and more specific engagement.

Target	2025 progress	Status
Business travel	Business travel emissions were 3,448 tCO_2e, 19% lower than in 2024, and 35% below the 2019 baseline.	We are reviewing our global travel policy and exploring sustainable aviation fuels (SAFs) to further reduce our carbon impact.
Net zero	Total market-based emissions were 29,842 tCO_2e, 26% below 2019.	Annual transition pathway to be confirmed.

6. Supplier Engagement

6.1 We engage with more than 400 of our top suppliers by first assessing them using spend-based emissions data, categorising suppliers by industry to understand sector-level environmental impacts and identify the highest emitters for deeper engagement.

6.2 In 2025, for the third consecutive year, we engaged with our top 441 suppliers to obtain supplier-specific GHG emissions data for our 2024 footprint.

6.3 Supplier participation has increased significantly year on year with the number of supplier-specific emission factors rising from 114 in 2024 to 260 in 2025, sourced through direct questionnaires and publicly available CDP disclosures.

6.4 Using this enhanced dataset, our calculated 2024 emissions footprint was 3,431 tCO_2e lower than the estimate based on spend-based factors alone. This difference reflects the use of more supplier-specific data rather than demonstrating an equivalent reduction in actual emissions.

6.5 To support suppliers that are less mature on their environmental journey, we also host dedicated webinars and knowledge-sharing sessions, helping them to understand reporting expectations, build capability and strengthen their own climate strategies.

6.6 We will repeat this engagement process to inform our 2025 emissions footprint.

7. Carbon reduction initiatives

7.1 Offices and energy

We continued to improve building performance, including Platinum recognition for our Hong Kong office in Swire Properties' 2024–25 Green Performance Pledge programme and BCA Green Mark Platinum Certification (Healthier Workplaces) for our office at Guoco Tower in Singapore. Renewable electricity now accounts for 90% of consumption across our 23 offices, and our London office is due to relocate to a more sustainable building at Finsbury Circus in 2030.

7.2 Employee engagement

We built environmental awareness through senior leadership training, mandatory induction for new joiners, practical guidance, the Legal Charter 1.5 Climate Change Legal Knowledge

Hub and our international Green Room network. Wider engagement included tree planting, beach cleans, clothing and workwear collections, recycling initiatives, fundraisers and Earth Hour activities across our offices.

7.3 Legal and pro bono activity

We embedded environmental considerations into our legal and pro bono work through curated sustainability resources, the Churchill Fellowship on Rights of Nature and our partnership with the Environmental Law Foundation, including support for river health across the UK.

7.4 Business travel and commuting

We are reviewing our global travel policy to support more sustainable travel, following a 19% reduction in business travel emissions compared with 2024. A city bike hire benefit also supports lower-carbon commuting through salary-sacrifice subscriptions with providers including Lime, Transport for London and Dott.

7.5 Disclosure and resource efficiency

We continued to disclose through EcoVadis and CDP and improved waste management and energy efficiency through LED and presence-sensor lighting across our offices.

7.6 Carbon removals

We replaced annual offset selection with a long-term commitment of at least ten years to a climate action project led by Save the Children Global Ventures with other law firms through Legal Charter 1.5. The project will provide high-integrity carbon removal credits alongside child-focused climate adaptation and mitigation in vulnerable communities; these credits have not been deducted from our reported emissions.

Priority actions for the next reporting period (calendar year 2026)

Table 7: Priority actions for the next reporting period

Priority area	Planned initiative	Expected impact
Supply chain	Enhance supplier engagement through target modelling to align with near-term science-based targets and deepen collaboration with priority suppliers.	Expected to improve the accuracy of our scope 3 emissions data, increase supplier response rates and drive measurable emissions reductions across our supply chain.
Business travel	Implement an updated global business travel policy and explore the use of sustainable aviation fuels (SAFs) where feasible.	Expected to further reduce business travel emissions, support lower-carbon travel choices and demonstrate leadership when travelling.

Priority area	Planned initiative	Expected impact
Energy and offices	Plan for the move of our London office to a more sustainable building at Finsbury Circus in 2030, while continuing to enhance sustainability features and efficiency measures across our offices in the interim.	Expected to lower operational emissions, improve energy performance and resilience, and further strengthen our portfolio of buildings with recognised sustainability credentials.
Data quality	Expand supplier-specific emissions data collection and refine methodologies to move away from generic spend-based factors.	Expected to deliver more robust, transparent and decision-useful emissions reporting, enabling more targeted mitigation actions and clearer tracking of our progress against our climate targets.

8. Declaration and sign-off

8.1 This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

8.2 Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Protocol Corporate Standard. Where appropriate, emissions have been calculated using the Government emission conversion factors for GHG company reporting.

8.3 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.

8.4 This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Approved by: Ali Crosthwaite (Partner, Real Estate and Environmental Lead)
Signature:

Date: 03.11.2026

Validated and approved by: Emily Monastiriotis (Managing Partner)

Date: 12.11.2026