



NET ZERO LAW PROTOCOL

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The Net Zero Law Protocol.

This first edition of the Net Zero Law Protocol has been developed as a free and universally accessible guide to set and implement a strategy to achieve net zero, tailored specifically for law firms. The protocol applies existing international greenhouse gas (GHG) accounting standards, scientific evidence, and industry best practice to guide law firms to build strong, credible and transparent net zero strategies.

The protocol provides an approved step-by-step methodology for the development of law firm-specific net zero strategy setting. This includes:

- i. The calculation of a Law firms direct and indirect GHG emissions (scope 1-3 emissions).
- ii. Science Based Target setting and associated emissions reduction plans.
- iii. Communication of their actions and results in a clear and transparent manner.
- iv. The purchase of appropriate and valid carbon offset credits.

As new research is produced, the protocol will be updated to ensure that scientific targets and product level emissions data are current and applicable.

This document aims to assist the law industry to become **Net Zero by 2050**.



The Net Zero Law Protocol.

1.1 Net Zero Law Protocol Development Partners

The climate crisis requires a response that is both broad and deep, that engages everyone and enables everyone to participate.

Therefore, while the Net Zero Law Protocol is an initiative that has been coordinated by Net Zero Now, the protocol itself has been developed in partnership with a broad range of industry partners and represents an industry consensus of what Law firms need to do to reach Net Zero and a standard against which their progress can be assessed. The protocol will be a freely available resource that all Law Firms can use for guidance when starting their Net Zero journey. We cannot achieve the necessary impact working alone and Net Zero Now is grateful for the support received from collaborating partners that share our ambition for a Net Zero global economy.

The Net Zero Law initiative has been made possible by the support of key development partners:



At the heart of Greener Litigation is a commitment for litigation professionals to take steps to reduce their carbon footprint when practising, and our initiative is pleased to have worked with the development of the Net Zero protocol, to encourage sustainability across the legal industry. Lawyers can play a leading role in driving change towards sustainable practice, and one of the first steps every organisation can take is to assess their carbon footprint and identify ways to enact meaningful change. The protocol helps businesses with a framework in which to undertake that analysis."

Jenny Hindley, Greener Litigation

Strategic partner, Good Business, has been instrumental in guiding the development process and technical partners at University College London have provided climate expertise.

Sector stakeholder engagement has been facilitated by Net Zero Now, with additional partners:



The Net Zero Law Protocol.

1.2 Using the Net Zero Law Protocol

The Protocol is structured to provide an accessible entry point that introduces the key concepts, expanding on them in subsequent sections to offer increased detail and complexity.

Within the document, the term **must** is used to indicate a requirement of the Protocol. The term **must not** indicates prohibited actions. The term **should** is used to indicate a Protocol recommendation, but not a requirement.

1.3 Who should use the Protocol?

The Net Zero Law Protocol has been created for law firms in England and Wales, with support from The Law Society. However, some standards within the protocol may be applicable in other jurisdictions. The Protocol is relevant for law firms of all sizes and types.

The protocol therefore refers to 'law firms', not organisations or businesses, so is only applicable to private practice.

1.4 Relationship to other GHG Standards and Methodologies

This Protocol incorporates existing international best practice in development of a Net Zero climate strategy. Concerning accounting standards for GHG emissions, the Protocol defers to the GHG Protocol Corporate Standard¹ (including the separate Guidance on Scope 2 and 3 accounting), and PAS 2050 & 20601-5. Sections of the Net Zero Law Protocol that deal with GHG measurement **must** be considered as Law-specific applications of these existing standards.

1.5 What is Not in the Scope of this Protocol

This Protocol recognises the importance for law firms to holistically approach sustainability. However, the Net Zero Law Protocol is solely and purposefully focused on climate impacts and **should** be used in association with other sustainability metrics.

1.6 Quality of Data

Good quality data is the foundation of accurate climate accounting and the foundation upon which decision making for emissions reduction is based. The GHG Protocol Corporate Standard is clear that for law firms, GHG measurement is not based on direct capture of flow rates and concentration monitoring:

“the most common approach for calculating GHG emissions is through the application of documented emission factors. These factors are calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source”²

Emissions calculations are therefore based on a combination of Activity Data that capture the quantity or volume of activity at a source and Emissions Factors that allocate an amount of carbon dioxide equivalent for each unit of that activity.

1.7 Use with other Standards and Methodologies

Where the Net Zero Law Protocol refers to other Protocols (for example the GHG Protocol, Corporate Accounting Standard) the principles of those standards shall apply.

This Protocol incorporates and builds on existing best practice within the development of national and international climate strategy. With regards to the following topics, the protocol will complement and build upon the frameworks of the following standards:

1. GHG Protocol Corporate Standard, <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>

2. GHG Protocol, 'Identifying and Calculating GHG Emissions', Page 42

The Net Zero Law Protocol.

1.8 Accounting Standards

- The GHG Protocol Corporate Standard (including the separate Guidance on Scope 2 and 3 accounting)³. GHG Protocol supplies the world's most widely used greenhouse gas accounting standards.
- The latest UK Environmental Reporting Guidelines^{4 5},
- PAS 2050 - Specification for the assessment of the life cycle greenhouse gas emissions of goods and services⁶
- PAS 2060 –the only recognised international standard for Carbon Neutrality⁷
- ISO 14064 – 1: Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals⁸

1.9 Target Setting

- Science Based Targets Initiative⁹ – a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF)
- UN Race to Zero¹⁰ - a global campaign to rally leadership and support from businesses, cities, regions, investors for a healthy, resilient, zero carbon recovery that prevents future threats, creates decent jobs, and unlocks inclusive, sustainable growth.

1.10 Carbon Compensation / Offsets

To understand Carbon Offsetting, we must first understand what is meant by a Carbon Credit.

1 Carbon Credit = 1 tonne of CO₂e either removed from the atmosphere or prevented from entering the atmosphere

Carbon credits are generated through Greenhouse Gas projects which remove CO₂ or prevent CO₂ from entering the atmosphere. These projects are made possible by the sale of the credits that they generate as a carbon offset.

There are many different types of Carbon Credit and the qualities of those compliant with the protocol requirements are detailed in Section 4.3.1.

A law firm's net zero strategy **must not** rely on offsets, carbon credits or avoided emissions to achieve the law firm's emissions reduction targets (as reflected in the protocol).

3. GHG Protocol, 'Corporate Value Chain Accounting Report Standard'; GHG Protocol and Carbon Trust, 'GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions'.

4. Government and Department for Environment, Food and Rural Affairs, 'Guidance on How to Measure and Report Your Greenhouse Gas Emissions'

5. UK Government, Department for Environment, Food and Rural Affairs, and Department for Business, Energy and Industrial Strategy, 'Environmental Reporting Guidelines'

6. British Standards Institution, PAS 2050

7. British Standards Institution, PAS 2050

8. ISO, 'ISO 14064-1', 2018, <https://www.iso.org/standard/66453.html>

9. Science Based Targets Initiative, 'SBTi Criteria'

10. UNFCCC, 'Race to Zero Campaign', 2021, <https://unfccc.int/climate-action/race-to-zero-campaign>

2 Defining Net Zero.

Net Zero Now and the Net Zero Law Protocol are aligned with the SBTi Net Zero standard definition of Net Zero¹¹:

- Reducing scope 1, 2, and 3 emissions to zero or to a residual level that is consistent with reaching net-zero emissions at the global or sector level in eligible 1.5°C-aligned pathways
- Neutralizing any residual emissions at the net-zero target year and any GHG emissions released into the atmosphere thereafter

“Where GHG emissions attributable to an actor are fully compensated by GHG reductions or removals exclusively claimed by the actor, such that the actor's net contribution to global GHG emissions is zero, irrespective of the time period or the relative magnitude of emissions and removals involved.”¹²

The following principles distinguish these key characteristics of Net Zero.

- 1 Emissions **must** be calculated in accordance with the appropriate GHG Protocol methodology and include all Green House Gasses (GHGs)
- 2 Emissions in scope **must** include all relevant value chain sources.
- 3 Emissions reduction targets are mandatory and **must** be compliant with SBTi guidance and accompanied by credible delivery plans.
- 4 Law firms **must** share details of their climate plans and action transparently and advocate for widespread adoption of paths to net zero.
- 5 Where carbon offsets are purchased, the carbon offset instruments **must** be certified to recognized international standards and aligned in composition with the Oxford Principles on Net Zero Aligned Carbon Offsetting.



11. SBTi Corporate Standard, 2021, <https://sciencebasedtargets.org/resources/files/Net-Zero-Standard.pdf>

12. UNFCCC, 'Race to Zero Campaign', 2021, <https://unfccc.int/climate-action/race-to-zero-campaign>

Defining Net Zero.

2.2 Net Zero and the Legal Sector

The law sector is part of the broader Professional Services industry, one of the largest sectors of employment in the UK. As of 2018 the sector accounted for 8.5% of UK employment combining full time and part time working; with an increase of 82,100 employees compared to the previous year. Within the professional services sector, almost all categories of employment increased within the same time period.¹³

Many law firms have stated their commitment to achieve Net Zero and have set out on their journey. Acting now can have many additional benefits, such as winning new clients and tenders.

However, there is a need for clarity and consistency across the legal sector on how to achieve net zero. It can be challenging to navigate all of the options available, and to find a solution that will suit the unique organisational structure of a particular law firm.

The Net Zero Law Protocol has been specifically designed to support small- and medium-sized law firms to implement carbon emissions reduction programmes that have measurable results and meaningful impact.

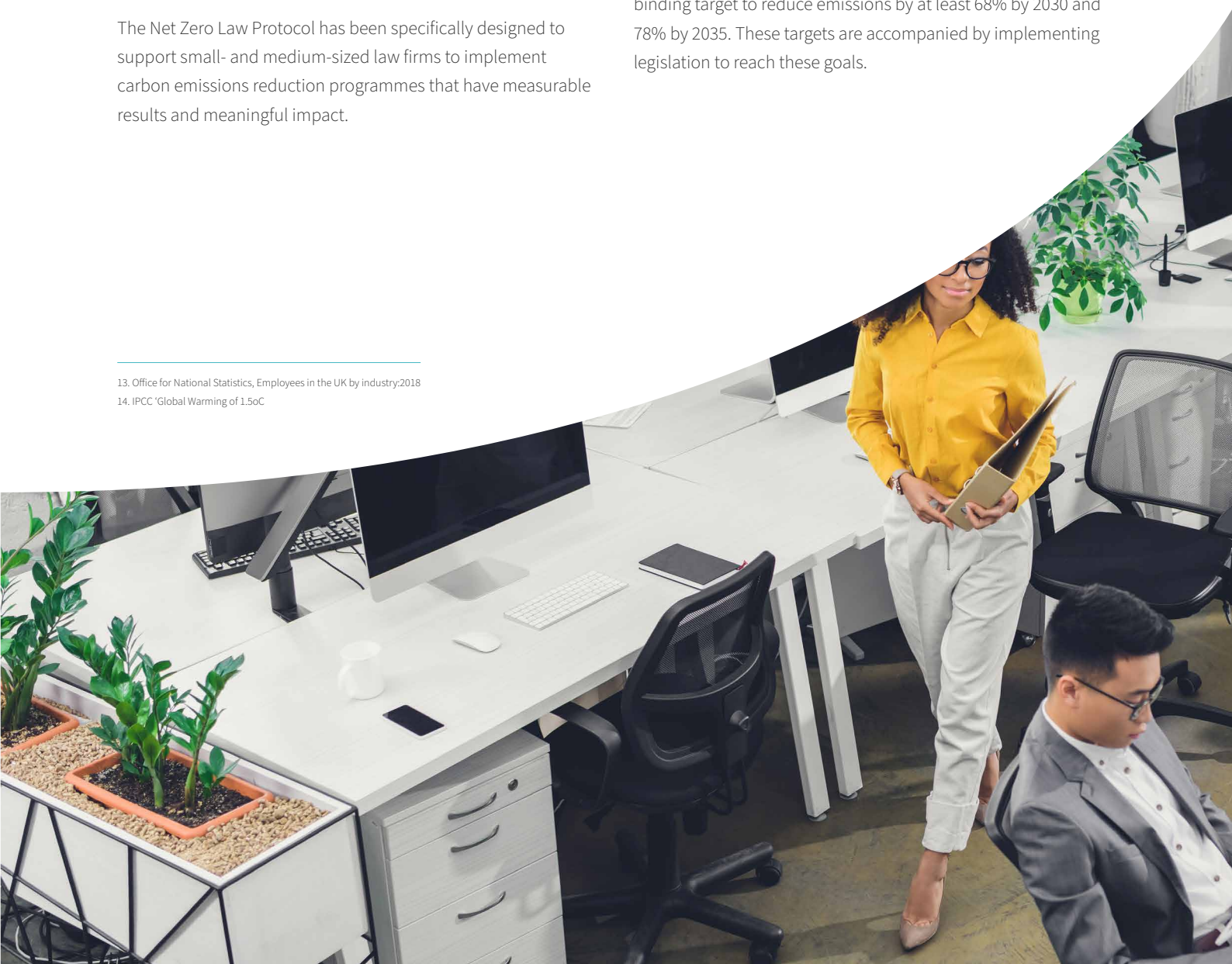
2.3 Going Net Zero

Climate change remains a global crisis, the severity of which increases each year. The Intergovernmental Panel on Climate Change (IPCC) has made it clear that we **must** limit the rise in average temperatures to 1.5oC from pre-industrial levels to avoid a catastrophic impact. Based on the IPCC projections from 2021 this temperature is expected to be exceeded as early as 2030 and significantly exceeded by the middle of the century. In the same report, the IPCC state that the only way to limit the damage to the environment is to move beyond the current focus on incremental reductions in emissions, and rapidly shift to a low-GHG economy¹⁴.

The Climate Change Act 2008 commits the UK Government by law to reduce net greenhouse gas emissions by 100% of their 1990 levels (net zero) by 2050. The Act requires the Government to set legally-binding 'carbon budgets' to act as stepping stones towards the 2050 net zero target. This includes the legally binding target to reduce emissions by at least 68% by 2030 and 78% by 2035. These targets are accompanied by implementing legislation to reach these goals.

13. Office for National Statistics, Employees in the UK by industry:2018

14. IPCC 'Global Warming of 1.5oC



3

Going Net Zero.

3.1 How to achieve On the Road to Net Zero Certification?

The On the Road to net zero certification is based on a series of key steps:



Step 1: Calculate

- Complete a full GHG calculation and disclose in line with GHG Protocol Corporate Standard
- Include all Scope 1 Scope 2 emissions plus all sector material Scope 3 emissions



Step 2: Mitigate

- Commit to reduction targets in line with what is required to restrict warming to less than 1.5°C
 - i. An absolute GHG emissions reduction (Scope 1 and 2) of at least 50% by 2030
 - ii. An absolute scope 3 emissions reduction target of at least 30% over 5 years
 - iii. A long term target, 10 years or more from base year and no later than 2050, to reduce emissions across all scopes by at least 90% and to compensate for residual emissions.
- Develop a credible mitigation plan to meet the target, and publish annual updates on progress to target



Step 3: Validate

- Submit evidence of compliance with protocol requirements to Assessor
- Provide any supporting documentation required



Step 4: Communicate

- Publish Net Zero commitment along with detailed footprint and reduction plan and details for credits purchased
- Adhere to the terms of use for the certification mark in stakeholder communications
- Advocate for widescale adoption of Net Zero commitments



Step 5: Compensate

- Once the 90% reduction target has been reached, purchase and retire carbon dioxide removal credits equivalent to the residual footprint
- Only purchase credits that meet good quality standards and are compliant in composition with the Oxford principles. They must retire within 12 months of the accounting period end
- Commit to maintain status as a Net Zero business

Going Net Zero.



3.2 Step 1. Calculate

This section covers the methodology for calculation of GHG emissions consistent with the business achieving the 'On the Road to Net Zero' certification. It is intended to clarify the methodology detailed in the GHG Protocol Corporate Standard.¹⁵

The Calculation step requires two parts: Define and Measure.

3.2.1 Define

To achieve Net Zero, the law firm **must** be clearly defined by name and by description of relevant legal and/or physical boundaries. The duration of the time period under consideration **must** be defined and **must** cover a 12-month period.

For law firms that suffered business disruption during the year they intend to use as a base year, please see section 3.3.1 on "Atypical trading from business interruption." for details on how to set the period for which emissions **should** be calculated.

Organisational boundaries for law firms **must** be clearly defined, considering the law firm's circumstances, and **must** be consistent across calculation of GHG emissions covering all three scopes.

The boundaries **must** represent the total GHG emissions of the business. Equity share or control approaches to the accounting of emissions **must** be chosen with a control approach adopted by default. For further information regarding how to choose between the equity share or control approaches please check the GHG Protocol Corporate Standard or ISO 14064-1. See section 1.7 of the GHG Protocol for more information.

The entities to be covered are outlined in further detail in section 4.1.1.

The definition of the law firm **must** remain constant through all steps in the Net Zero Law Protocol. If the definition of the law firm changes, the steps **must** be re- started taking into account the introduced changes.

Figure 1 is a diagram displaying an overview of all the GHG Sources that **must** be included within the calculation of a law firm's GHG emissions. Adopting GHG Protocol terminology, this includes all Scope 1 and Scope 2 emissions, plus the upstream and downstream Scope 3 emissions that are most relevant for the legal sector. Section 4.1.2 lists these sources in more detail.

All indicated sources **must** be reported and any exclusion and the rationale for the exclusion **must** be clearly indicated in the provided data.

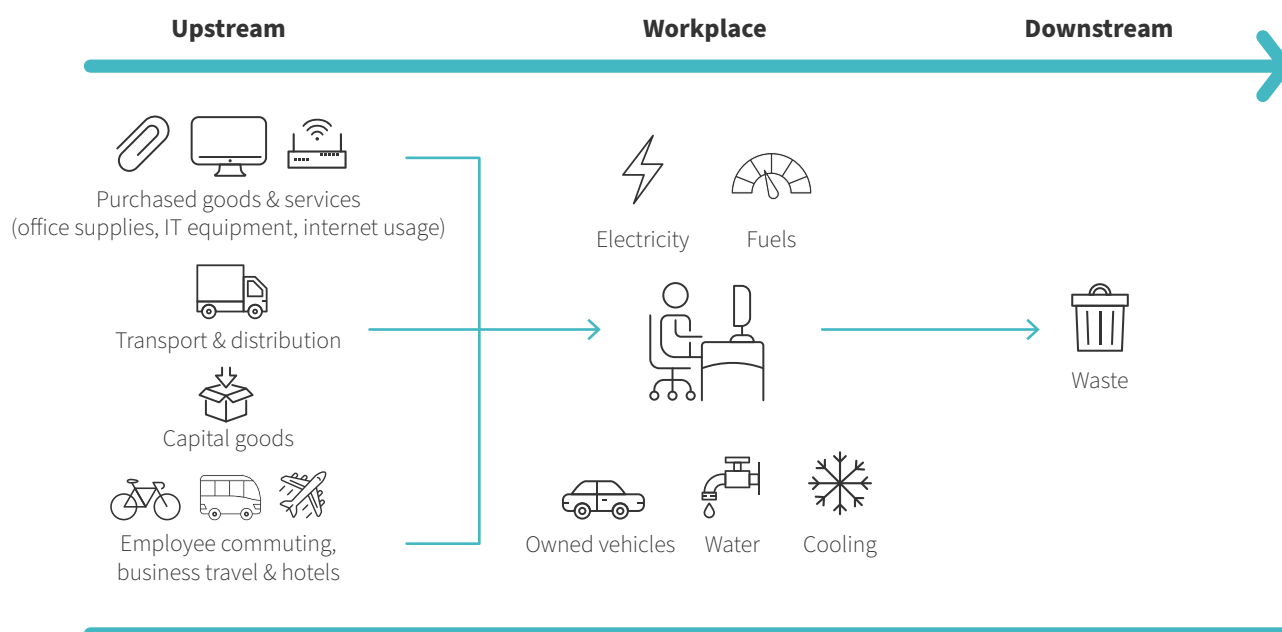


Figure 1. An overview of professional service emission sources

¹⁵. GHG Protocol, "Corporate Standard" and "Corporate Value Chain Accounting Report Standard"

Going Net Zero.



|| 3.2.2 Measure

After defining the law firm and establishing its boundaries, the GHG emissions of the law firm **must** be measured to provide a complete, consistent, and relevant GHG inventory over the defined timescale.

The Law firms GHG emissions **must** be assessed in accordance with the requirements established in this section.

For each of the mandatory sources the law firm **must** identify appropriate activity data covering the defined time period and multiply this by appropriate emissions factors.

In the UK, emissions factors covering many of the operations sources are published annually by the government (in the UK this service is provided by the Department of Business, Energy and Industrial Strategy)¹⁶.

Emissions data **must** be reported in units of GHG or CO₂e according to the 100-year potential of each gas. GWP factors included in the latest report of the Intergovernmental Panel on Climate Change (IPCC) **should** be included. GWP factors used in the assessment **must** be clearly reported.

Required emission sources that can be demonstrated to represent a value of less than 0.5% of total emissions for the law firm (but collectively no more than 5% of total emissions) may be excluded. Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.¹³

The method for calculating all purchased goods and service emissions **must** use emissions factors covering all emissions from cradle to retail (point of purchase). The law firm **must** complete calculations for all purchased goods and service types that are relevant to their business.

The law firm **must** clearly document and explain any estimations and assumptions used in the calculation of the inventory. Where changes have been made to the methodology, these **should** be described in a transparent manner.

Details concerning the methodology for selection of approved data sets, can be found in the online appendix at www.netzeronow.org. This information will be constantly updated, in order to keep up with the burgeoning field of research in lifecycle assessments.

|| 3.2.2.1 Carbon Calculators

There are an increasing number of companies that specialise in calculating a law firms Carbon Footprint, either through consultancy services, online tools or a hybrid combination of the two. At their best these services can save a lot of time and accelerate progress.

The services offered, however, can vary considerably and law firms considering using such services are advised to ensure that all required items listed in Table 1 are captured during the carbon calculation process.



16. UK Government, 'Greenhouse Gas Reporting'.

Going Net Zero.



3.3 Step 2. Mitigate

This section covers the creation and implementation of an emissions reduction target and a framework for taking action to reduce GHG emissions in alignment with the Science-Based Targets initiative.

3.3.1 Set a Target

Reducing emissions is an essential step in the Net Zero process. Law firms **must** set a target to reduce their GHG emissions in-line with the latest science regarding climate change.

To achieve net zero and be eligible for the Net Zero Law certification, the business **must** have set a reduction target in compliance with the Science Based Targets initiative (SBTI)¹⁷.

SBTI scenarios are primarily drawn from modelling by the Integrated Assessment Modeling Consortium (IAMC) and the International Energy Agency (IEA). Over 400 peer-reviewed emissions pathways from the IAMC were assessed by the IPCC in their Special Report on Global Warming of 1.5 °C, known as the SR15 report, which was published in 2018. In particular, the linear reduction target of 4.2% is based on the IPCC SR15 modelling for a 1.5 °C scenario between the years 2020 and 2035, with linear reduction rates for different scenarios varying between 4.2 - 6% per annum, with 4.2% being set as a minimum target.^{18 19}

The Net Zero Law Protocol emissions reduction targets **must** be at least as ambitious as the minimum of the approved range of emission scenarios consistent with the 1.5oC goal and the UK's target of Net Zero by 2050. The Net Zero Law Protocol meets this criteria and the emissions reduction target **must** represent at least:

- i. At least 30% reduction of our scope 3 emissions within 5 years
And
- ii. A near-term target of absolute GHG emissions reduction (scope 1&2) of 50% by 2030
And
- iii. A Long-term target of absolute GHG emissions reduction (scope 1-3) of at least 90% by 2050 at the latest

A client analysis activity, we call 'advised emissions' (also known as scope x), **should** be carried out by the Law firm. More information can be found in section 4.2.2.

Emissions data from the most recent year **should** be used as a base year for the reduction calculations, or according to the provisions for business interruption.

Atypical trading from business interruption

Under normal circumstances, law firms calculating their emissions for the first time would collect activity data corresponding to the most recent 12-month accounting period and use this as their base year for target setting purposes.

As a result of significant business interruption resulting from the Covid-19 pandemic, the most recent 12-month accounting period may be, for most businesses, an atypical reflection of normal trading and consequently not an appropriate period for use as a base year for target setting.

The following business interruption provisions have been designed to enable businesses calculating full value chain emissions for the first time to overcome this challenge and participate in the initiative. Any interruption to "business as normal" lasting for more than three weeks, is regarded as a business interruption resulting in atypical trading. This does not include regular business interruption such as an annual two-week holiday when the business is closed. Disturbances caused by COVID-related public health advice fall under this definition.

Any law firms calculating emissions for the first time and using an accounting period during which there is an identifiable business interruption resulting in atypical trading, **must** calculate a 'Typical Trading' year estimation for the purposes of base year and target setting.

Typical trading year estimations **must** be based on scaling of partial year data and **must** use data covering at least 15% of uninterrupted normal opening. For businesses open all year, this is 55 days, or around two months.

The emissions from this sample period **must** be scaled-up to provide an estimated Typical Trading year. In order to provide data that can be used as a base year and to set future targets. This approach **must** be documented completely transparently in associated reporting.

17. Science Based Targets Initiative, 'Towards a Science Based Approach to Climate Neutrality in the Corporate Sector (Draft for Comments)'

18. IPCC Special Report, <https://www.ipcc.ch/sr15/>

19. SBTi Corporate Manual, <https://sciencebasedtargets.org/resources/files/SBTi-Corporate-Manual.pdf>

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3.3.2 Reduce Emissions

This step covers the actions that may be taken to reduce emissions by Law firms with the objective to achieve the targets set in the previous step.

The Law firm **must** provide an achievable carbon emissions reduction plan to meet the emissions targets set. The largest sources of emissions **should** be prioritised, and cost-effectiveness of the measures **should** be taken into consideration, regarding alternative emission reduction actions.

The methodology used to forecast GHG emissions reductions **should** align with that used to quantify the original GHG emissions, and therefore the same principles apply.

GHG reduction plans **must** be reviewed at least annually and progress against planned actions **must** be tracked. Feasibility assessments of possible additional action **should** be undertaken to ensure that the required reduction targets are met. A director or senior manager **should** be responsible for the development and implementation of the emission reduction plan.

A guide to the actions that may be considered to reduce emissions can be found on the [Net Zero Now website](#).



3.4 Step 3. Validate

After performing the calculation and mitigation, the last technical step is to submit the strategy for independent assessment, (see for example [SBTi](#)).

Net Zero Now offers an independent assessment service conducted by a competent party to assess and validate the conducted activities which provides an 'On the Road to Net Zero' certification. The subject business **must** submit all the required information, as stipulated in the protocol, to achieve the 'On the Road to Net Zero' certification.

The assessor can at any time require further detail in any of the areas concerning the documentation if doubts about any of the

principles stated in this protocol arise, including completeness, accuracy and robustness of data provided, and the subject business **must** provide it to successfully achieve the certification.

Law firms that calculate, set targets, and develop action plans in accordance with the criteria can be certified as:

On the Road to Net Zero:

- **Carbon Footprint:** Law firms need a verified assessment of their carbon footprint over a 12- month period, calculated in accordance with this protocol
- **Emissions Reduction:** Law firms **must** commit to meeting the near term and long term emissions reduction targets as prescribed in this protocol
- **Net Zero Commitment:** Law firms **must** commit to reaching Net Zero by a given year no later than the long-term target date (2050) as outlined in this protocol

To retain their "On the Road to Net Zero" Certification, law firms **must** complete and publish a validated carbon footprint and demonstrate continual progress towards reaching their reduction targets each year.

The applying law firm **must** take action towards meeting the reduction targets and continue to follow this pathway. If the applying law firm falls below 65% of the target reduction pathway, it **must** demonstrate that measures are in place to correct this, or certification will be removed.

If the applying law firm has put in place a rectification plan but still falls below 65% of the target reduction for 2 consecutive years, certification will be suspended.

Going Net Zero.



3.4 Step 4. Communicate

This step consists of making accurate, transparent and relevant information about the details and process of becoming a Net Zero Law firm available to all stakeholders and using the certification to engage stakeholders.

The 'On the Road to Net Zero' certification marks are the main tool provided to communicate the net zero status of the business to stakeholders. The ability and right to use the mark is dependent on the ability of the law firm to complete all the certification requirements successfully.

Once certified, law firms **should** use the mark to communicate their actions and raise awareness of their status, ensuring that all communications **must** be factually based, providing clarity and transparency about the procedures and results achieved to avoid misleading the public or clients. The use of the 'On the Road to Net Zero' certification marks **must** comply with the requirements and guidance stipulated on its use.

The law firms participating in the 'On the Road to Net Zero' certification **must** disclose all GHG inventory metrics related to the certification, including gross emissions, targets, reduction activities and current progress to targets.

Law firms **should** also ensure that all claims are consistent with any regulation or legislation concerning green claims.



3.5 Step 5. Compensate

After 3 consecutive years of validated footprints and emissions in line with reduction targets law firms may consider purchasing and retiring carbon dioxide credits equivalent to the residual footprint.

The composition of purchased credits **must** be in accordance with the ratios and taxonomy set out by the Oxford Principles and be certified to international standards. See section 4.3 for more information.

4 Detailed Guidance.

This chapter aims to provide more detailed and technical information of how to reach Net Zero, using the same structure as laid out in the previous section.

Essential steps:

- i. Calculate
- ii. Mitigate
- iii. Validate
- iv. Communicate
- v. Compensate

4.1 Calculate

Calculating emissions requires the use of two types of data: activity data and emission factors.

“Activity data” is a quantitative measure of a level of activity that results in GHG emissions (for example, litres of fuel consumed, or kilograms of material purchased).

An “emission factor” is a factor that converts activity data into GHG emissions data (for example kg CO₂ emitted per litre of fuel consumed, or kg CO₂ emitted per kilograms of material produced).

It is worth mentioning that carbon calculator companies can also help make this easy and cost effective for you. Please see section 3.2.2.1 for more information.

Law firms **must** follow the guidelines for setting organisational and operational boundaries set out here and in Chapters 3 & 4 of the GHG Protocol.²⁰

|| 4.1.1 Organisational Boundaries (for Net Zero Now ‘On the Road to Net Zero’ certification)

Law firms **must** define the organisational entity that is the subject of the certification. Certification requirements apply to this entity as well as any subsidiaries.

Law firms operating in multiple countries, even if they are under the same name, are considered as different organisations for each country and **must** apply separately.

For Law firms with multiple sites, or numerous activities taking place under the same brand name, all sites and brands that operate under the same brand nationally, **must** contribute data to the certification process.



The following activities **must** always be included to achieve the ‘On the Road to Net Zero’ certification²¹:

- Any Law firm directly managed by the certification holder, or that operates under the same name, that contributes to the activities performed at the business.
- Any upstream and downstream activities performed by third parties that are necessary to the functioning of the law firm (e.g., transportation, production of office commodities, etc.).

The ‘On the Road to Net Zero’ certification is held by the certificate holder, and it is not transferrable to other supply chain entities.

|| 4.1.2 Operational Boundaries

Emission inventories **must** include activities of any legal service or other sites managed by the law firm that form part of its operations as well as the upstream and downstream activities performed by third-parties that are necessary to the functioning of the professional service (e.g. business travel, office supplies, etc.)

Law firms **must** account for all the emissions from sources identified as “required” in Table 1. This includes all scope 1 (direct) and scope 2 (indirect) emissions together with the most material scope 3 (value chain) emissions.

For information on companies that can help you correctly calculate your law firms emissions, please see section 3.2.2.1 on carbon calculators. Please note that you **should** always clarify with potential providers that they can include all the emission sources listed in Table 1.

²⁰. GHG Protocol and Carbon Trust, ‘GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions’

²¹. DEFRA, BEIS, and UK Government, ‘Environmental Reporting Guidelines’.

4

Detailed Guidance.

GHG Assessment Emission Sources

Certification

GHG Protocol: Corporate Standard Scope 1 and 2. Value Chain Standard Scope 3	Scope 1			Direct emissions arising from owned, leased or directly controlled stationary sources that use fossil fuels and/or emit fugitive emissions (e.g. natural gas, refrigerants)	
				Direct emissions from owned, leased or directly controlled mobile sources (e.g. leased cars, refrigerants)	
				Direct emissions from employee mileage claims	
	Scope 2			Emissions from the generation of purchased electricity, heat, steam or cooling	
	Scope 3 upstream	1	Purchased goods & services	1a. Office commodities supplied to the subject	
				1b. Internet and server usage, cloud storage	
				1c. Mains water supplied to the subject	
				1d. Other goods and consumables	
				1e. Subcontractors	
		2	Capital Goods		
		3	Fuel and energy related activities (not included in Scope 1 or Scope 2)	3a. Upstream emissions of purchased fuels	
				3b. Upstream emissions of purchased electricity, e.g. Utility bill from landlord, work from home electricity supply, rental space electricity supply	
				3c. Transmission and distribution (T&D) losses	
				3d. All other fuel and energy related activities	
		4	Upstream transportation and distribution	4a. Inbound courier deliveries of packages	
				4b. Third-party transportation and storage of service-related goods	
				4c. Third-party transportation and storage of sold products	
				4d. All other upstream transportation and distribution	
		5	Waste generated in operations	5a. Recycled waste by category	
				5b. Waste to landfill or to incineration	
				5c. Mains water waste	
		6	Business travel	6a. All transportation by air, public transport, rented/leased vehicle and taxi	
				6b. Emissions arising from hotel accommodation associated with business travel	
				6d. Events / conference overhead	
		7	Employee commuting		
		8	Upstream leased assets		
	Scope 3 down-stream	9	Downstream transportation and distribution	9a. Third-party deliveries services	
		10	Processing of sold services		
		11	Use of sold services		
		12	End-of-life treatment of sold services		
		13	Downstream leased assets		
		14	Franchises	14a. Franchise Licensed Premises	
		15	Investments		

Legend



Required



Recommended



Not required

Table 1. A list of all emission sources Law firms must account for

4

Detailed Guidance.**4.1.3 Measure**

Law firms **must** follow the GHG Protocol methodology for calculating emissions or ISO 14064-1^{22,23}. For each emissions source, a law firm **should** identify the relevant unit metric, the activity or consumption data for the year and the associated unit emissions factors. Unit emissions factors can be specific to the product or service used only if a life cycle analysis has been carried out and data published. Otherwise, industry benchmarks **must** be used and explicitly referenced in the calculations.



Direct measurement of GHG emissions by monitoring concentration and flow rate is not common...the most common approach for calculating GHG emissions is through the application of documented emission factors. These factors are calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source.”²⁰

An example of the data required for an electricity consumption calculation is listed in Figure 2.

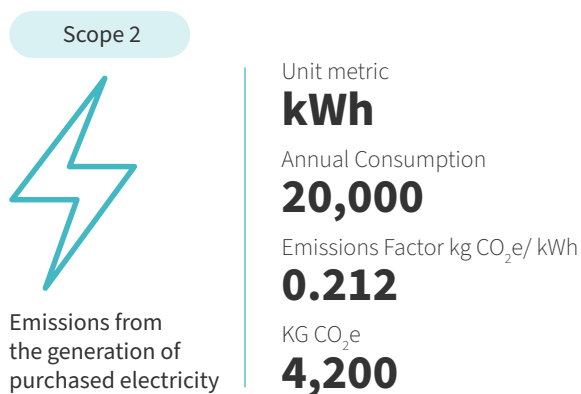


Figure 2. Example emissions calculated from electricity consumption

- the unit metric is kWh,
- the consumption is drawn from electricity invoices from the supplier or monitoring of the electricity meter
- the associated emissions factor is drawn from published sources

All GHG emission sources included in the emissions assessment **must** be categorised and published according to the categories defined in Figure 2. Each of the categories defined as required within the Protocol **must** contain information with either the calculated result, a zero result, or a clear reasoning behind its exclusion from the assessment.

For general guidance on all categories set out in Table 2, please refer to the GHG Protocol Standard or ISO 14064-1^{25,26}.



22. ISO 14064 – 1: Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

23. GHG Protocol, 'Corporate Value Chain Accounting Report Standard'

24. World Business Council for Sustainable Development and World Resources Institute, 'A Corporate Accounting and Reporting Standard (Revised Edition)'

25. GHG Protocol and Carbon Trust, 'GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions'.

26. ISO 14064 – 1: Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Detailed Guidance.

4.1.4 How to report GHG Emissions from Carbon Neutral and Net Zero Suppliers

Businesses are increasingly considering the option of becoming carbon neutral while offering services to other companies. As an increasing practice, this will have an impact on GHG emissions calculation for businesses that trade with them.

When accounting for these services in the GHG inventory the following steps **must** be followed:

1. Suppliers **must** provide written confirmation that the goods or services provided are Net Zero or carbon neutral and any relevant third-party certification.
2. Where certification is not provided an inventory for the supplier's GHG emissions and evidence of the purchase and retiring of equivalent approved carbon credits is required.

Where confirmation is provided that a supplier was offering a Net Zero product or service during the accounting year, the subject business may account for goods or services purchased from this supplier as zero emissions.

If suppliers are not fully Net Zero or carbon neutral but make claims to have substantially lower emissions than the market average, it is recommended that they produce an independent Life Cycle Analysis detailing the carbon footprint of the products. This LCA **must** then be attached to the footprint, to ensure that the lower emissions can be accurately calculated.

4.1.5 Scope 1: Direct Emissions

Scope 1 emissions are the direct emissions associated to your business. This includes any fuel combustion for heating (e.g. natural gas boiler), fuel for transport in company owned vehicles (or for any mileage claimed back), chemicals required for air conditioning or refrigeration in an open looped system and any process emissions.

Fuel / Refrigerant /
Process gas **X** Volume (L or m³)
(kg CO₂e / volume)

4.1.6 Scope 2: Indirect Energy Emissions

Scope 2 emissions are the indirect energy emissions associated to your business. They are the emissions associated with the electricity, heat and steam purchased from the national grid. If your business does not purchase energy directly from an energy

supplier, but rather it's included within a utility bill, provided by a 3rd party (e.g. a landlord, shared workspace, etc.), please see section 4.1.9, 'all-inclusive bill' scenario, for more information.

For law firms that purchase "green" electricity, both the average locational grid factor and market factor **should** be reported i.e. calculated and reported once with the national grid emission factor, and a second time with an emission factor specific to the supplier. For further guidance see GHG Protocol Scope 2 Guidance.²⁷

4.1.7 Scope 3: Purchased goods and services

To set and have a verified SBTi net zero strategy, law firms with under 500 employees do not need to calculate scope 3 emissions. However, law firms aligned with the Net Zero Law Protocol **must** incorporate scope 3 emissions into their strategy

Electricity / heat /
steam **X** Consumption
(kg CO₂e / kWh) (kWh)

as an essential component of a credible net zero law firm – as scope 3 makes up the vast majority of emissions associated with the average law firm.

This section details how the greenhouse gas impact of purchased goods and services, from cradle-to-retail, is accounted for in Scope 3 emissions under the 'On the Road to Net Zero' certification.

Law firms **must** account for all upstream emissions of the office. Law firms **should** include all purchased items and services within their Scope 3 accounting and **must** include 90% by purchase value.

In accordance with the Quality Data principles, emissions for each source **should** be calculated with best quality activity data and emissions factors available.

In the absence of item specific emissions factors, law firms **should** adopt a pragmatic approach towards achieving a complete GHG assessment of raw material purchases with best match emissions factors.

When calculating the impact of purchased items or services in terms of GHG emissions, more accurate emissions factors **should** be prioritised where available with full source details submitted with validation documents.

²⁷ GHG Protocol Scope 2 Guidance

4

Detailed Guidance.

Use of peer reviewed studies may be allowed in the context of the 'On the Road to Net Zero' certification and **must** be first submitted to Net Zero Now for approval.

Table 2 lists the most commonly used purchased goods and services by Law firms and specific calculations **should** be completed for each item. Where additional products are used, and specific emissions factors are not available, the nearest feasible category **should** be used.

This is not an exhaustive list and may be added to with more specificity. However, purchased goods and services reporting **must not** be less specific than this list.

OFFICE COMMODITIES
Paper
Stationery
Furniture
Uniforms
IT
PC/Laptops
Monitors
Phones
Internet Usage
Data centre usage
SERVICES
Subcontracting
Delivery of Physical Items/Papers
FOOD & DRINK
Tea and Coffee
Milk
Snacks
Entertaining and subsistence

Table 2. Required purchased goods and services

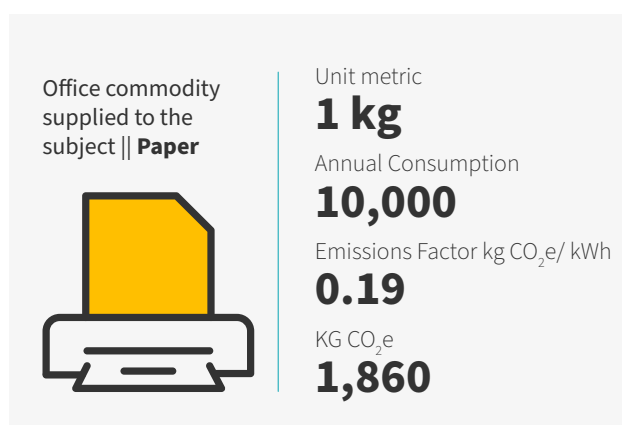


Figure 3. Example emissions calculated from purchased goods consumption

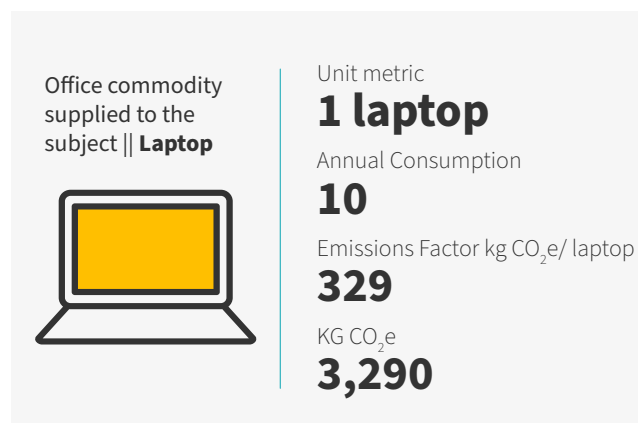


Figure 4. Example emissions calculated from IT equipment consumption

4.1.7.1 Scope 3: Data Centres

Many law firms will rent space for servers in a third party data centre and the energy consumption associated with this may represent a significant part of the emissions profile. The accuracy with which this consumption can be assessed depends on the provider's billing method.

Larger deployments may have metered power billing, in which case the electricity consumption for the servers will be itemised alongside additional charges and total electricity consumption is equivalent to:

- kWh x (PUE)
- On a fixed price or allocated kW billing approach there is a commitment to pay a fixed fee for an amount of circuits or power and penalties for exceeding this. In this case, the energy consumption is less correlated to the billing and more to the installed capacity and users **should** calculate
- #servers x server power rating (400W) x 8,760 x (PUE)
- Where the PUE is not known please use the EU average of 1.8²⁸

4.1.7.2 Scope 3: Office Cafés & Canteens

Many law firms which have large office buildings provide café and restaurant facilities for the tenants or the employees of a specific company. The emissions from operating this added service need to be accounted for as outlined below:

Café or Canteen owned and operated by the applying law firm

The emissions from the café or canteen belong to the applying law firm and are part of the law firm's total carbon footprint (Purchased goods and services). To calculate these emissions, law firms **should** provide as much granularity in the food procurement with quantity data as practical.

28. <https://ukerc.ac.uk/news/uk-data-centres-carbon-neutral-by-2030/>

Detailed Guidance.

Café or canteen owned and operated by a 3rd party

The emissions from a café or canteen owned and operated by a 3rd party do not need to be included in the applying law firms carbon footprint, but law firms **should** consider the significant carbon impact of food, use their influence to engage with the operator to offer lower carbon meals and capture this engagement in their climate strategy narrative.

Café or Canteen subsidised by the applying law firm

If the applying law firm subsidises a café or restaurant, so that employees can enjoy food and drink at a discounted cost, the applying law firm is responsible for a portion of that café or restaurants carbon footprint equivalent to the total subsidy cost. This may be calculated using a spend based approach and a generic food based emissions factor.

|| 4.1.8 Scope 3: Capital Goods

Emissions associated with large capital goods purchases such as vehicles, construction or technical electronic equipment **must** be accounted for in full in the year in which they are purchased. They are not amortised as may be the case with financial accounting methods. For full details of this, please refer to Category 2 in the GHG Protocol Technical Guidance.²⁹

|| 4.1.9 Scope 3: Fuel and Energy Related Activities

This section details how the greenhouse gas impact of electricity, heat and steam purchased not from an energy company, is accounted for in Scope 3 emissions under the Net Zero Law Protocol.

Most law firms will purchase their electricity, heat and steam directly from an energy supplier e.g. Ecotricity and report within Scope 2. However, there are circumstances where this is not the case e.g. working in shared offices (e.g. WeWork), an all-inclusive services bill, or employees working from home. If your business hosts events, the electricity supplied to the event location **should** also be calculated within this section. Other goods and transport associated to the event **should** be included within purchased goods and services, as well as upstream and downstream transportation. This section of the Net Zero Law Protocol details how energy emissions associated to shared offices, an all-inclusive utility bill, work from home and events are calculated.

Shared Office Scenario

Within a shared workplace, the emissions associated to your business are a percentage of those generated by the overall metered area.

Whether you hot desk, or rent three floors, to calculate the emissions associated with your energy use you **must** know the energy use associated with the building as a whole and divide by the proportion for which you are responsible: either a square meter fraction for fixed office space, or per employee per day for hotdesking.

The assumption for this calculation is that energy usage is uniform across the building.

If the energy consumption of the whole building or relevant metered area is unavailable, the methodology for the all-inclusive scenario **must** be followed.

All-Inclusive Services Bill Scenario

If the electricity bill for the building as a whole is unattainable, or your business is provided with a single service bill that combines rent and utilities, the following methodology **must** occur to obtain the emissions associated to Scope 3 fuel and energy related activities.

29. HG Protocol and Carbon Trust, 'GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions

4

Detailed Guidance.

The UK government provides a tool which estimates the carbon footprint of a building from required energy certificates. The tool is able to provide an annual mass of CO₂e provided per m². By knowing the postcode of your building and the total m² of office space your business rents, you are able to calculate the CO₂e of energy consumption based on the size of office space rented.

UK government energy certificate tool: <https://find-energy-certificate.digital.communities.gov.uk/find-a-certificate/type-of-property>

Where the area in m² allocated to your business is not clear, the benchmark for area per employee **should** be used:

Basic: 10m² / employee

Comfort: 15m² / employee

Luxury: 20m² / employee

Work from Home Scenario

In the situation where employees work from home, the energy consumption associated to the employee working on the business **must** be measured and reported.

The adopted approach uses average daily incremental energy use data for gas and electricity that results from employees working from home.

2.47 kWh electricity per person per day

8.91 kWh natural gas per person per day

For further information, see the Anthesis Working from Home White Paper³⁰.

Estimates may be used to derive the number of days during the accounting year that employees spent working from home and these may be supplemented by sampling surveys of employees in larger organisation.

Events

The emissions associated with the energy consumption of hosting an event **should** be calculated and reported for the Net Zero Law Protocol. The methodology to do so follows similar methodologies for the shared office scenario or the all-inclusive scenario.

If the annual energy consumption for the building rented as a whole is known, then the energy consumption of the event can be calculated by dividing this figure by the number of days the

building has been rented for, and the percentage of the building used for the event. If the annual energy consumption of the building is unknown, the UK government energy certificate tool **should** be used in its place.

|| 4.1.10 Scope 3: Upstream Transportation and Distribution

Law firms **must** calculate and report the emissions associated with their upstream transportation and distribution, such as third-party transportation and storage of service-related goods.

Delivery Method
(CO₂e/km)

X

Deliveries Made
(#)

X

Average
Distance (km)

|| 4.1.11 Scope 3: Waste

All waste produced by Law firms **must** be recorded. Recycled and non-recycled waste **should** be categorised.

Mass of material by
type (tonnes)

X

Disposal method (kg
CO₂e / tonne)

Where categorisation of waste is not available, law firms **should** use a single quantity of general waste

Where disposal method is not available, law firms **should** assume landfill

Where no quantity, category or disposal method data is available, law firms **should** assume 97kg general waste per employee per year, disposed of to landfill.³¹

30. Estimating energy consumption & GHG emissions for remote workers. Anthesis. 2nd February 2021. Available: <https://www.anthesisgroup.com/whitepaper-estimating-energy-consumption-ghg-emissions-for-remote-workers/>

31. The World Bank, Trends in Solid Waste Management to 2050

4

Detailed Guidance.**4.1.12 Scope 3: Business Travel**

This category details how the greenhouse gas impact of business travel is accounted for in Scope 3 emissions under the Net Zero Law Protocol.

Business travel includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as:

- Aircraft
- Trains
- Buses
- Ferries
- Passenger cars

Emissions from transportation in vehicles owned or controlled by the reporting company are accounted for in either scope 1 (for fuel use) or scope 2 (for electricity use). Emissions from leased vehicles operated by the reporting company not included in scope 1 or scope 2 are accounted for in scope 3 (Upstream leased assets). Emissions from transportation of employees to and from work are accounted for in scope 3, (Employee commuting)³².

Emissions from business travel **must** be recorded in the format of transportation method and distance travelled.

Distance (km)	X	Transportation method (kg CO ₂ e / passenger / km)
---------------	---	--

Emissions from business travellers staying in hotels **must** be calculated and reported within the Net Zero Law Protocol. Where applicable, the emissions associated to attending an event, e.g. a conference **should** also be reported.

Hotel visit (no. of nights)	X	Hotel country of origin (kg CO ₂ e / night)
--------------------------------	---	---

4.1.13 Scope 3: Employee Commuting

Law firms **should** carry out an employee transport survey capturing a representative sample to quantify the climate impact of employee travel. If a survey is not completed, impact **must** be calculated based on an estimation of the total annual number of journeys made for each transport type, together with the average distance travelled per journey.

Commuting Method (kg CO ₂ e/km)	X	Journeys Made (#)	X	Average Distance (km)
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4.1.14 Scope 3: Upstream Leased Assets

Law firms **should** include the emissions associated to the operation of any leased assets in the reporting year that are not already included in the S1&2 data.

4.1.15 Scope 3: Downstream Transportation and Distribution

Law firms **must** calculate and report the emissions associated with their downstream transportation and distribution, such as requiring third-party to travel as part of the service delivered.

Distance (km)	X	Transportation method (kg CO ₂ e / km)
---------------	---	--

4.1.16 Scope 3: Franchises

Where a law firm operates franchises under a common brand, all scope 1 and 2 franchisee emissions **must** be included in the franchisor GHG inventory.

For reporting purposes the franchise owner **must** calculate and report under its scope 3, Category 14 emissions.

1. The scope 1 and scope 2 GHG emissions of the franchisees
2. The Franchisor shall be responsible for cascading emissions reduction targets to the Franchisees and making arrangements for the allocation of any associated carbon compensation costs.

32. GHG Protocol Scope 3

Detailed Guidance.

4.2 Mitigate

4.2.1 Set Targets

Law firms **must** set and publish targets for emissions reduction that are supported with a base year, timescales and a clear achievability plan.

Science-based targets (SBTs) are carbon emission targets that are specifically developed in line with climate science and the level of decarbonisation that is required to limit global temperature increase in line with science. SBTi is a collaborative initiative by CDP, World Resources Institute (WRI), the WorldWide Fund for Nature (WWF) and the United Nations Global Compact (UNGC), that helps companies to set targets aligned with science by providing guidance, effectively helping them transition into a Net Zero economy.

To receive 'On the Road to Net Zero' certification under the Net Zero Law Protocol, Law firms **must** have or set a reduction target in compliance with the Science Based Targets initiative (SBTi).

The emissions reduction targets **must** be at least as ambitious as the minimum of the approved range of emission scenarios consistent with the 1.5oC goal and the UK's target of Net Zero by 2050. The Net Zero Law Protocol meets this criteria and the emissions reduction target **must** represent at least:

- i. At least 30% reduction of our scope 3 emissions within 5 years
And
- ii. A near-term target of absolute GHG emissions reduction (scope 1&2) of 50% by 2030
And
- iii. A Long-term target of absolute GHG emissions reduction (scope 1-3) of at least 90% by 2050

A client analysis activity, called 'advised emissions' or 'scope X', **should** be carried out by the Law firm. More information can be found in section 4.2.2.

How to choose a base year?

Law firms **should** use the most recent year of data when setting base years for targets³³.

If the base year was impacted by significant business disruption, the steps outlined in Provisions for Business Interruption apply.

Recalculations in base year values **must** be undertaken in the event of acquisitions or disposals but not for organic growth.

To be eligible for the 'On the Road to Net Zero' Certification, details of any base year recalculations **should** be submitted to third party assessors for their consideration, along with a clear reasoning of why a recalculation is necessary, and an explanation of all the considerations taken in the process. Recalculations of base years **should** be done along with the guidance provided in the GHG Corporate Standard Protocol or ISO 14064-1.

Tracking progress to target

Progress towards achieving these targets **must** be reported annually during the process of re- certification. Law firms that are considerably off track to meet their goals **must** demonstrate that measures are in place to correct it. A law firm is considered to be 'considerably off- track' is one that is below 65% of the way towards meeting the target.



33. GHG Protocol and Carbon Trust, 'GHG Protocol - Technical Guidance for Calculating Scope 3 Emissions'; UK Government, Department for Environment, Food and Rural Affairs, and Department for Business, Energy and Industrial Strategy, 'Environmental Reporting Guidelines'

Detailed Guidance.

|| 4.2.2 Advised Emissions/Scope X: Aligning services with a Net Zero Economy

Advised emissions, also known as ‘Scope X emissions’ (hereinafter referred to as ‘scope X’), otherwise known as ‘lawyered emissions’ or ‘advised emissions’ are the emissions that arise from matters on which you provide legal advice. They are not emissions which you are directly responsible for. However, if you make a public commitment to support efforts to keep increases in global temperatures to no more than 1.5°C in line with the aspirations of various nations and supra-national bodies, it would be reasonable to be making efforts to reduce such emissions in line with broader reduction paths (such as reducing by 45% by 2030).

Ideally, this may be achieved by working for clients proactively engaged in transition planning, and who value legal advisors who are evidently aligned with such business approaches, both in terms of the advice they give and their own corporate practices. It may also mean sometimes declining to advise on matters which are incompatible with the 1.5°C aspiration.

Scope X is receiving increasing attention and recognition both within the legal sector and other professional service areas. However, international standards (see s.1.7-1.9) do not currently account for scope X.

Law firms may expect that some of their clients may be actively taking this into account in 2023 and beyond and that the expectations of clients, as well as the press and the public will increase in relation to this issue over time. As a matter of good business planning, we recommend that firms **should** begin thinking about their scope X emissions if they wish to remain ahead of the curve (and present themselves as such).

Questions that you may wish to ask your clients now, particularly where they have been historically involved in high emitting activities, to gauge the scope X emissions associated with your own net zero strategy are:

- Does the client have a credible net zero transition plan?
- Are they implementing their net zero transition plan generally i.e. have they met or are they on track to meet their interim targets?
- Is the particular matter consistent with their overall net zero transition plan?
- Does the particular matter represent a decrease in emissions compared to similar previous matters?

- Are there mitigating reasons for acting on the matter, such as the matter will deliver on another UN Sustainable Development Goal (SDG), or contribute to just transition, or avoid material biodiversity loss?
- Does acting for the client / on the matter mean an increase in advised emissions for the firm of itself, but is part of engaging with a client on a credible net zero transition pathway the law firm wishes to support (and whose emissions, and therefore your law firm’s scope X emissions, will be coming down significantly as a result)?

|| 4.2.3 Disbursements

Law firms have significant influence on the goods and services they procure on behalf of their clients. Whether it’s to arrange the transport of a witness, organise the involvement of an expert, or organizing searches on a property.

Specific guidance is currently being worked on in the legal sector and the Net Zero Law Protocol will be updated as and when guidance is made available.

Meanwhile, law firms **should** consider including emissions associated with categories of disbursement costs where they might reasonably be expected to influence over the associated emissions without affecting the quality of the service offered.

|| 4.2.4 Reduce

Law firms **must** develop emissions reduction plans to achieve targets, as specified in Section 3.8.1, that prioritise pragmatic and cost-effective action around the main sources of emissions.

GHG reduction plans **must** be reviewed at least annually to assess the progress against planned actions, assess the feasibility of further reductions and ensure that the required reduction targets are met. A senior manager or partner **should** be responsible for the development and implementation of the emission reduction plan.

Net Zero Now has prepared an advisory document listing steps law firms can take to reduce their GHG emissions. This document can be found in the online appendices at Netzeronow.org. The structure of that document is outlined in Table 3. Law firms are advised to check with local authorities and business advisers on grants, incentives and offers to support the adoption of action in each of these areas.

4

Detailed Guidance.

Creation of heat or steam	Efficiency	☒ Optimise how the boiler / furnace operates ☒ Minimise heat / steam losses
	Biomass	☒ Utilise a sustainable source of biomass for fuel
Company vehicles	Reduce	☒ Minimise travel where possible ☒ Utilise public transport where possible
	Electrify	☒ Electrify company vehicles
Onsite AC / Refrigeration	Fridges / Freezers	☒ Review gas type and operations ☒ Ensure systems are well maintained ☒ Minimise losses from refrigeration systems
	AC	☒ Review gas type and operations ☒ Ensure systems are well maintained ☒ Reduce usage where possible
National grid electricity	Audit, Analyse, Target, Act	☒ Explore possibilities to understand where and when electricity is used: sub-meters and half hourly data and set reduction targets ☒ LED lighting ☒ SMART systems within offices
	Supplier	☒ Select a 'green' energy supplier ☒ Install solar PV directly on to building
	Incentivise	☒ Incentivise employees working from home to have green electricity suppliers.
National grid heat and steam	Audit, Analyse, Target, Act	☒ Explore possibilities to understand where and when electricity is used: sub-meters and half hourly data and set reduction targets
Purchased goods and services	Audit, Analyse, Target, Act	☒ Explore possibilities to understand where and when you are purchasing goods and services. Target hotspot areas and reduce the purchase of goods and services to only items that are truly necessary
Capital goods	Audit, Analyse, Target, Act	☒ Ensure the capital good is 100% necessary before purchase. Take into the account it's carbon footprint from a full LCA. Is there a lower carbon alternative?
Fuel and energy related activities	Audit, Analyse, Target, Act	☒ Explore possibilities to understand where and when electricity is used: sub-meters and half hourly data and set reduction targets
	Lobby	☒ Lobby your building manager to select a 'green' energy supplier
Upstream transportation	Reduce	☒ Explore how to reduce delivery frequency with consolidation of orders from suppliers
	Sourcing	☒ Explore local sourcing to minimise delivery distance ☒ Use public transport where possible ☒ Leverage low carbon transport. I.e. Rail over flying ☒ If flying is necessary, choose economy over business or first class ☒ Can video conferencing be utilised over travel?

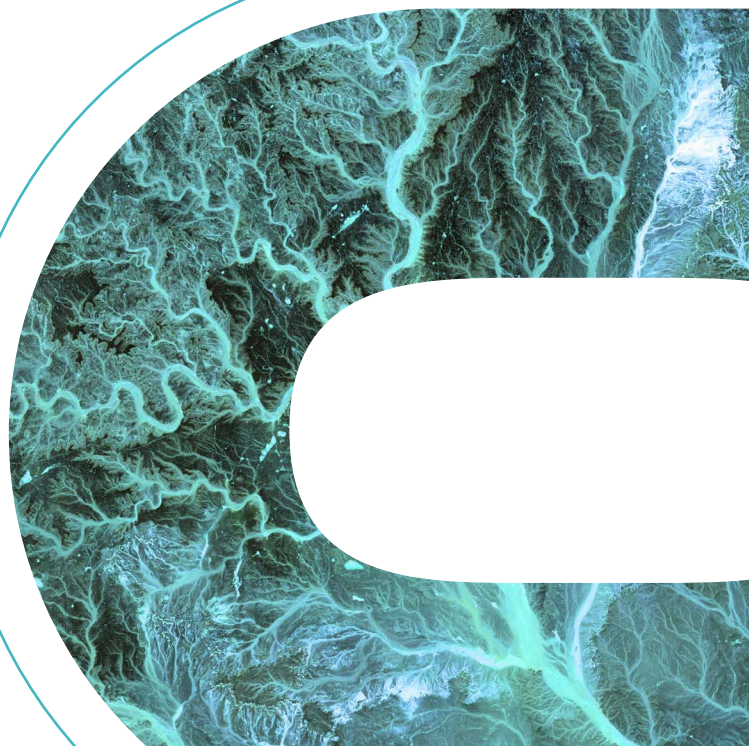
Table 3. Type of reduction activities

4

Detailed Guidance.

Waste	Audit, Analyse, Target, Act	☒ Assess waste across types and streams
	Reduce	☒ Reduce waste throughout the professional service process as much as possible
	Recycle	☒ Recycle waste material appropriately as much as possible ☒ Encourage clients to recycle appropriately
Business transport	Reduce	☒ Explore how to reduce business travel frequency
	Sourcing	☒ Use public transport where possible ☒ Leverage low carbon transport. I.e. Rail over flying ☒ If flying is necessary, choose economy over business or first class
Employee commuting	Incentivise	☒ Incentivise walking or cycling to work ☒ Incentivise public transport to get to work ☒ Install electric charge points for employee use
	Work from home	☒ Can the office be closed entirely for 1 or 1+ days per week?
Upstream leased assets	Audit, Analyse, Target, Act	☒ Ensure the leased asset is 100% necessary before leasing. Take into the account it's carbon footprint from a full LCA. Is there a lower carbon alternative?
Downstream transportation	Reduce	☒ Explore how to reduce travel frequency of clients ☒ Can video conferencing be utilised over travel?
Franchise	Audit, Analyse, Target, Act	☒ Franchise owner should set companywide initiatives to reduce the GHG emissions. Upon auditing all franchised locations, the highest emitting locations should be targeted for emission reductions.

Table 3. Type of reduction activities (cont.)



Detailed Guidance.

4.3 Validate

To support the integrity of the 'On the Road to Net Zero' certification, this step defines all required actions to meet the quality assurance and documentation requirements within the Protocol.

Quality assurance **must** be conducted by the law firm. The process consists of an evaluation of the processes, data and calculations undertaken, ensuring that all the requirements established in the Protocol have been met.

Documentation **must** be submitted to the assessor for verification including input data, calculations, assumptions and estimations, procurement evidence and quality assurance attestations.

Table 4 lists details of the verification requirements and procedures relating to each step in the process. The ability and right to use the 'On the Road to Net Zero' certification mark is dependent on successful validation of the submitted documentation.

Step	Verification Requirements
1. Calculate 	The definition of the subject and assessment year must be recorded, and full, itemised GHG inventory provided. All calculation tools and emissions factors must be documented and from approved sources. All requirements established in the Protocol must be met. <i>The Assessor may require additional information in the event that concerns arise over the quality, completeness, accuracy or robustness of the presented data.</i>
2. Mitigate 	The Law firm must submit evidence of a commitment to a valid reduction target together with an emissions reduction plan to meet the defined targets. The Law firm must submit a commitment statement signed by a director. <i>The Assessor may require additional information in the event that concerns arise over the quality, completeness, accuracy or robustness of the presented data.</i>
3. Validate 	Law firms must complete and sign a quality assurance attestation and submit together with all the necessary documentation.
4. Communicate 	Use of the 'On the Road to Net Zero' certification mark must adhere to the utilisation of the mark guidelines. All the communications transmitted to customers must be factually based and consistent with the steps followed to achieve the certification.
5. Compensate 	Law firms going Net Zero must submit evidence that their reduction targets have been met and approved credits equivalent to the total GHG emissions in the assessment year have been purchased and retired. Law firms committing to Net Zero must complete and sign a commitment statement.

Table 4. Verification requirements

4

Detailed Guidance.**|| 4.3.1 Certification**

Law firms that calculate, set targets, and develop action plans in accordance with the criteria set out in the Net Zero Law Protocol can certify as:

On the road to Net Zero:

- **Carbon Footprint:** Law firms need a verified assessment of their carbon footprint over a 12- month period, calculated in accordance with this protocol
- **Emissions Reduction:** Law firms **must** commit to meeting the near-term and long-term emissions reduction targets as prescribed in this protocol
- **Net Zero Commitment:** Law firms **must** commit to reaching Net Zero by a given year no later than 2050

To retain their “On the Road to Net Zero” Certification, law firms **must** complete and publish a validated carbon footprint and demonstrate continual progress towards reaching their reduction targets each year.

To retain their certification, law firms **must** complete and publish an annual validated carbon footprint, in-line with the Net Zero Law Protocol.

If the applying business falls below 65% of the target reduction pathway, it **must** demonstrate that measures are in place to correct this, or certification will be removed.

If the applying business has put in place a rectification plan but still falls below 65% of the target reduction for 2 consecutive years, certification will be suspended.

The Net Zero Now certification aligns with the emissions reductions criteria of SBTi.

Three key differences to note are that under the Net Zero Now approach::

- Emissions reductions are tracked annually and maintaining certification is contingent on demonstrating target aligned reductions each year (this is not a requirement under SBTi)
- All Law firms are required to calculate and set short term reduction targets for Scope 3 emissions (this is not a requirement for SMEs under SBTi). Scope 3 targets have been included in this protocol to promote best practice as a significant portion of law firms GHG emissions will reside in scope 3.
- Law firms are required to include all scope 3 emissions in their reduction targets (under SBTi businesses may elect to include only 66% of scope 3 emissions)

|| 4.3.2 Using the Certification Mark

Companies that have successfully completed the ‘On the Road to Net Zero’ certification, are permitted and encouraged to use the relevant Net Zero Law logo to communicate their actions to customers and other relevant stakeholders.

The logos have been designed to allow companies to give a clear and transparent statement about their achievements and intentions, while helping educate customers in Net Zero businesses. By using the ‘On the Road to Net Zero’ certification logo, Law firms can unequivocally demonstrate that they have met the requirements of the Net Zero Protocol, signalling leadership in environmental issues, differentiating from the competition and meeting the demands from customers for more sustainable options.

Requirements

The logo can only be used by the certification holder in its own communications and **must not** be used by any subsidiary that has not undertaken and successfully passed the certification process.

As part of the quality assurance of the Net Zero Law Protocol, all usage of the Net Zero Law logo **must** be in accordance with the terms of use.

The certification logo **must not** be copied or edited. If this occurs, the certification logo will automatically be invalid.

If the requirements and guidelines provided in the Net Zero Law Protocol regarding the usage of the certification logo are not met, NZN has the right to withdraw its license and request its removal to the affected entity.

4

Detailed Guidance.

4.4 Communicate

Providing accurate and transparent information about your Net Zero certification is a key element of taking part in the initiative.

The communications made regarding the conformance with the 'On the Road to Net Zero' certification **must** be made in the appropriate form of disclosure, and **must** include an unambiguous identification of the subject, the qualifying date and application period, and access to all evidence supporting the qualifying explanatory statement.

Communicating the certification **should** be done via the use of the Net Zero certification mark. Use of this logo **must** conform to guidelines and all communications **must** be factually based and consistent with the certification achieved.

Rights to using the mark are subject to Law firms receiving Net Zero certification.

Law firms **should** have a high-level understanding of all their major environmental, social, and economic impacts, and ensure that their Net Zero claims are appropriate and presented in relation to these major impacts.

All Law firms **should** make their GHG inventory emissions relating to their Net Zero certification public. This could include, total gross emissions, a brief description of the emissions sources, justification of any excluded or included sources, reporting period covered targets and reduction activities.

All claims **should** be consistent with any national or regional guidance or legislations on such claims.

4.5 Compensate

After 3 consecutive years of validated footprints and emissions in line with reduction targets law firms may consider purchasing and retiring carbon dioxide credits equivalent to the residual footprint.

The purchase of offsets **must** be in line with the core Oxford Principles for Net Zero Aligned Carbon Offsetting. These state that: emissions reductions **must** take priority, high quality offset schemes **must** be used, and the composition of offsets **must** regularly revise and updated to meet the latest scientific guidance.³⁴

Carbon offsets are an external environment instrument that can be used to offset the remaining residual emissions from professional service law firms. These credits are generated by implementation of projects that either stop GHGs being emitted (avoidance) or extract and store GHGs from the atmosphere (sequestration).

34. The Oxford Principles for Net Zero Aligned Carbon Offsetting, 2020

Detailed Guidance.

4.5.1 Carbon offsets

Law firms that wish to purchase and retire carbon credits, **must** purchase credits certified to international standards.

The composition of purchased credits **must** be in accordance with the ratios and taxonomy set out by the Oxford Principles, listed in Figure 5.

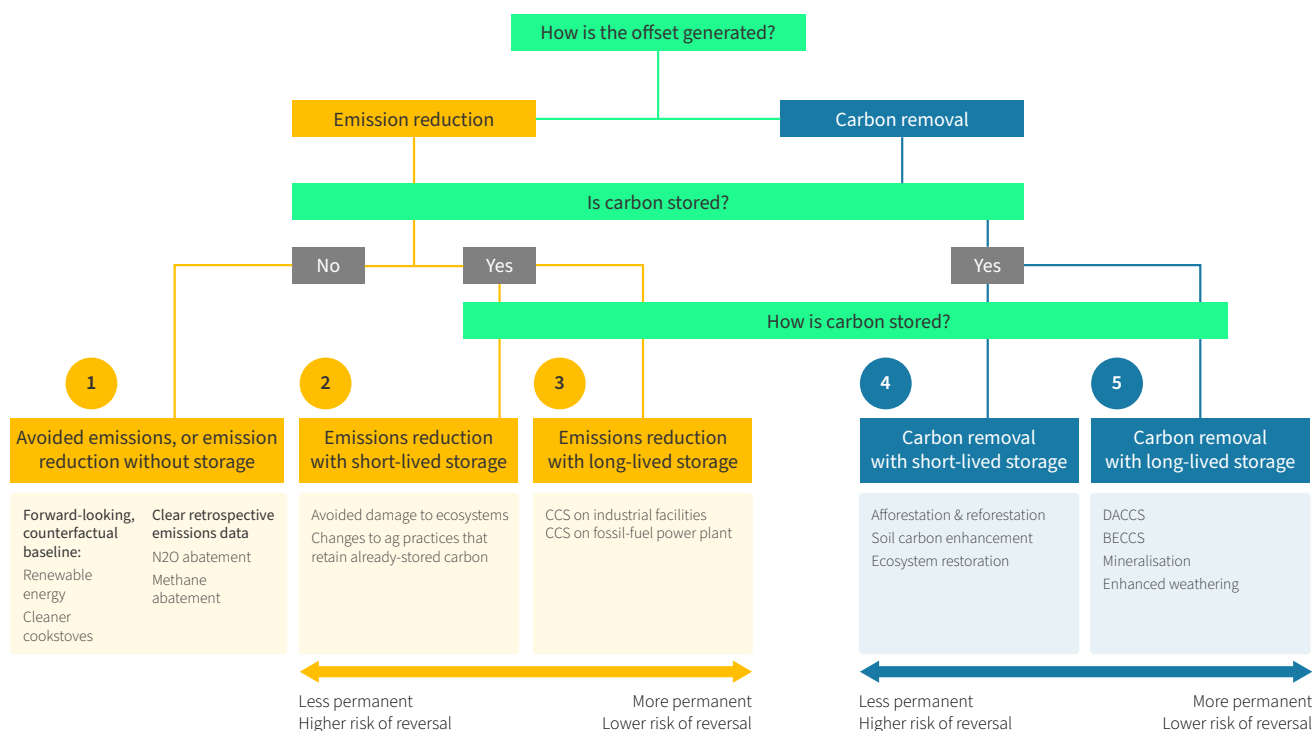


Figure 5. Taxonomy of Carbon Offsets (Oxford University)³⁵

The five types of offsets, as described by the Oxford Principles, have different long-term impacts with regards to climate change mitigation. Due to the current state of the offset / removal market, and in line with future expected developments, long term carbon removal is currently not available at a large enough scale to make it practical for businesses going Net Zero Now.

Based on these mitigating circumstances linked to the current carbon offset market, alternative methods may be used in combination. The composition of offsets **must** follow the suggested ratios as listed in Table 5.

Based on this timeline, avoided emissions and short-term emission removal **must** be gradually phased out over the coming years, ensuring that long-term storage of GHG emissions becomes more prevalent and eventually all offsets will be Carbon Removal with Long-Lived Storage.

All Law firms **should** make their GHG inventory emissions relating to their Net Zero certification public. This could include, total gross emissions, a brief description of the emissions sources, justification of any excluded or included sources, reporting period covered targets and reduction activities.

All claims **should** be consistent with any national or regional guidance or legislations on such claims.

	2021	2022	2023	2024	2025
1 & 2	55%	53%	50%	47%	45%
3	0%	1%	3%	5%	7%
4	45%	45%	45%	45%	45%
5	0%	1%	2%	3%	3%

Table 5. Composition of carbon offsets that must be followed for Net Zero Professional Services³⁶

35. Allen et al., 'The Oxford Principles for Net Zero Aligned Carbon Offsetting'.

36. Allen et al.

5 Glossary of terms.

For a more in depth lexicon and glossary of words and terms linked to climate change, see the IPCC Annex³⁷.

Absolute Zero

When no greenhouse gas emissions are attributable to an actor's activities across all scopes.

Anthropogenic Removals

The withdrawal of greenhouse gases from the atmosphere, as a result of deliberate human activities.

Assessor

An independent body/organisation that will inspect reported data to ensure it meets the standards of this and other protocols.

Carbon Footprint

Often used to refer to all Greenhouse Gas Emissions associated with a product, business or entity. See Greenhouse Gas.

Carbon Neutral

Carbon neutrality is achieved when human made CO₂ emissions are balanced by human made CO₂ removals.

Carbon Offsetting

An action or activity (such as the planting of trees) that compensates for the emission of carbon dioxide or other greenhouse gases to the atmosphere. A carbon offset occurs when an individual company or organization directly or indirectly (by funding projects in other locations) removes greenhouse gases from the atmosphere or prevents a certain quantity of greenhouse gases from being released.

Climate Change

A change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere and which is in addition to natural climate variability observed over comparable time periods. Also referred to as the Climate Emergency, Global Warming and Global Heating.

Climate Neutral

See Carbon Neutral. In addition to Carbon, climate neutral often refers to all greenhouse gas emissions.

Climate Positive

Activity that goes beyond achieving Net Zero to create an environmental benefit by removing additional carbon dioxide from the atmosphere.

Cradle-to-grave

Measuring the total greenhouse gas emissions from the extractions of raw materials to create the product, through to the product's manufacture, distribution, use and eventual disposal by consumer.

Cradle-to-retail

Measuring the total greenhouse gas emissions from the extractions of raw materials to create the product, through to the product's manufacture, packaging and distribution to the retailer.

Global warming potential (GWP)

Measure of the quantity of heat a greenhouse gas traps in the atmosphere up to a specific time horizon, relative to carbon dioxide. For more information, see Section 2.1 Greenhouse Gases.

Greenhouse gas (GHG)

A gas that contributes to the greenhouse effect by absorbing infrared radiation. Groups of gases recognised by the United Nations Framework Convention on Climate Change (UNFCCC) include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆).

37. IPCC, 2018: Annex I: Glossary [Matthews, J.B.R. (ed.)]. In: Global Warming of 1.5°C. An IPCC Special Report on the impacts of global warming of 1.5°C above pre-industrial levels and related global greenhouse gas emission pathways, in the context of strengthening the global response to the threat of climate change, sustainable development, and efforts to eradicate poverty

Glossary of Terms.

Greenhouse gas (GHG) Neutral

See Climate Neutral.

Ibid

Same as previous reference.

Net Zero

See Section 3.

Paris Agreement / Paris Aligned

The Paris Agreement was a United Nations mandated treaty, that was adopted in 2015. The agreement, adopted by 196 signatories, sought to “limit the temperature increase to 1.5°C above pre-industrial levels”, which is what alignment is aimed at achieving.

Science Based Targets initiative (SBTi)

Emissions reduction targets that are informed by the latest climate science and are sufficiently robust to meet the goals of the Paris Agreement. See section 2.4.1.

Scope 1, 2 & 3 emissions

Scopes refer to different sources of greenhouse gas emissions within an organisation. A detailed breakdown of scopes is listed on the GHG Protocol website.

Zero emissions

Applies to the state of a subject when new Greenhouse Gas emissions are reduced to zero.





PROTOCOL

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