Sustainability at Freeths



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Sustainability at Freeths

Freeths is one of the few law firms in the UK with a dedicated Sustainability practice. We are a certified B Corporation, having met B Corp's high standards of environmental and social impact and good governance. We are also recognised for both our internal sustainability credentials and our work to support clients in their sustainability journeys in the Legal 500 Green Guide.

Key members of the Sustainability practice are also members of Freeths ESG Committee and members of Freeths Green Group (its staff-facing sustainability group), meaning they have first-hand experience of the challenges of appointing net zero consultants to create net zero plans, setting SBTi net zero interim and long-term targets and implementing sustainability initiatives in our business.

What doesn't have a sustainability angle these days? Therefore, Freeths' Sustainability practice encompasses specialist lawyers with a real passion for all things 'green'. We are committed to helping businesses across all sectors implement their net zero plans, finding ways to generate new revenue streams and making costs savings whilst enhancing their green credentials, all without falling foul of greenwashing.

We advise businesses seeking to decarbonise, implement sustainability strategies, protect against rising energy costs, support their applications for B Corp accreditation and enhance their green credentials.

We are also undisputed national leaders in Natural Capital and wider environmental law and advise on all legal issues underpinning the Natural Capital economy. This expertise enables our landowner and environmental broker clients to benefit from the recent changes in environmental law in order to monetise Natural Capital, whilst ensuring our developer clients have the right environmental credits in place when they need them to secure planning permission and get spades in the ground.

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Areas of expertise

We help clients wherever they are on their sustainability journey, whether it's enhancing their green credentials or implementing net zero plans employing science-based targets. Embracing sustainability is not only the right thing to do but will help you win customers while maintaining your existing customer base; excite your staff, attract new talent and keep your bankers, investors and insurers happy.

Many of our lawyers have contributed to The Chancery Lane Project which provides guidance and clauses for use in legal documents, including Madhavi's clause in the Modern Methods of Construction (MMC). We have been interviewed and profiled for our expertise and contribution to The Chancery Lane Project, who see us as strong allies in the promotion of sustainability solutions and "walking the walk" with our B Corp status.

Sustainability-linked Opportunities and Cost Savings

Sustainability does not have to come at a cost. We can help you identify new sources of revenue and/or cost-savings, including from on-site energy generation, moderating / managing your energy demand, improving energy efficiency, re-using waste generated by your business, yourself, or selling it to someone to whom it's a resource.

Reporting & Governance

We can advise you on your UK ESG reporting obligations and compliance, whatever size your business.

Green Loans and Sustainability Loans

Our dedicated banking and finance practice has widened its focus in recent years to provide expert advice in relation to green loans, sustainability-linked lending both for borrower and lender clients and financing for a number of impact investment funds with a dedicated ESG focus.

Branding and ESG

We help you to showcase your environmental credentials without falling foul of applicable advertising laws and regulations. We also help you work within your supply chains to ensure integrity throughout your business, an important aspect of any business hoping to engage with proactive, environmentally conscious consumers.

Global reach

We work with specialists across the globe via our Baker Tilly network (see page 17), enabling us to offer a comprehensive service for international projects and compliance.

"Hands-on experience from senior level to most junior, with in depth knowledge and commercially driven approach to problem solving. Excellent interpersonal skills, unmatched knowledge of the energy sector, excellent management skills." The Legal 500

Waste as a resource

- · Contracts to enable you or your customers to Reduce, Re-use, or Recycle your waste
- Avoiding materials being classified as "waste", or where they are waste, ensure they can be reclassified as "end of waste" to increase the value to your business as resources.
- Contracts to use waste as a resource in place of virgin materials
- Create income from waste
- New Packaging Obligations including Plastic Packaging Tax, Extended Producer Responsibility for Packaging and Simpler Recycling Reforms

Energy from waste (EfW)

- Use food/agricultural waste and other organic matter to produce biogas/biofuels (anaerobic digestion)
- Use outputs from EfW to create hydrogen

Flexibility

- · Energy storage
- Demand side response (turn down electricity demand)
- Back-up generation
- Revenue from providing balancing services

Low emissions vehicles

- · Electrification of vehicle fleets
- · EV chargepoints for customers, employees, visitors
- Sourcing green electricity for vehicle charging
- Revenue from use of vehicle battery - vehicle-to-grid (V2G)
- Alternative fuels hydrogen, biofuels (HVO)

Energy procurement

- Buying green electricity from the grid or direct from renewable generators
- Carbon offsetting
- Corporate power purchase agreements
- Private wires

Natural Capital



- · Habitat Bank creation
- · Brokering sales of BNG units and Nutrient Neutrality Credits
- · Developers purchasing BNG units and Nutrient Neutrality Credits

IP Patenting new processes and equipment

- · Creating monopoly rights
- · Obtaining and protecting investment

On-site generation

- Solar panels
- · CHP engines
- Batteries
- · Hybrid systems
- Wind turbines
- · District heating

ZERO-CAPEX

- Revenue from leasing spare land or roofspace to a third party operator (fixed rent vs share of revenues)
- Option to buy the electricity and/or heat generated

SELF-FUNDED

 Cost savings and green credentials from installing own equipment

Supply chain sustainability

- Net Zero clauses in supply chain contracts (ensure supply chain facilitates your sustainability goals)
- Sustainability obligations in supplier onboarding documents and supplier charters
- Net Zero provisions in leases, acquisition and investing due diligence questionnaires, corporate/banking transaction documents and construction contracts etc

Renewable heat

· District heating networks

Clean Energy,

Waste &

Sustainability

Solutions

Greenwashing

Training marketing teams

Reviewing data to ensure

claims are substantiated

- Combined heat and power (CHP)
- Industrial heat recovery
- Ground-source heating
- Air/water-source heat pumps
- Geothermal heat

Energy efficiency

- Energy performance guarantees
- · Eco buildings
- · Energy management systems
- Energy services (ESCOs)
- · LED lighting



Waste

We consider waste and the opportunities presented by the waste hierarchy to be an unsexy yet essential element of any sustainability plan.

We are one of the leading law firms in the UK when it comes to advising on and dealing with everything to do with waste and waste projects, including the environmental and regulatory aspects. The market considers Freeths to be a serious player in the Waste industry. We also play an integral role in industry bodies. The team has 60 years+ of specialist experience and Kirstin Roberts, who leads our Waste and Sustainability team, is one of very few lawyers to be a Fellow of the Chartered Institution of Waste Management (FCIWM).

The Freeths waste specialists advise on everything to do with waste (both hazardous and non-hazardous)

- · Arrangements with the purpose of reducing waste or finding re-use opportunities;
- · Prevention of material being classified as waste in the first place;
- End of Waste where waste is reclassified as a resource that can be used or sold for market value;
- · Collection;
- · Every kind of waste treatment;
- Brokerage and haulage licensing and contractual arrangements (including under incoming legislation covering brokers and waste hauliers);
- Feedstock arrangements for every kind of Energy from Waste facility and offtake arrangements from such facilities.

Waste Reforms, Polluter Pays and Packaging

We regularly advise businesses on proposed regulatory reforms - how to minimise their impact, whilst making the most of opportunities they present.

Under the "polluter pays" principle, all English businesses could see changes and/or increases in the fees payable, with likely fines for non-compliance on the horizon.

- Simpler Recycling: The Government's Simpler Recycling Reforms will introduce mandatory obligations for all businesses to segregate their waste for collection, which will be enforced by Trading Standards.
- Extended Producer Responsibility for Packaging (pEPR): Building on the current data reporting obligations, all UK businesses that sell goods in packaging or create that packaging will see fees introduced based on the tonnage of packaging they place on the UK market in October 2025.
- Mandatory Digital Waste Tracking: All businesses in the UK will need to join the Government's scheme to trace all waste from the moment it is created to the point it is finally disposed of.

Freeths is used to advising businesses on how to turn waste from a cost to an opportunity. Our Waste Reforms Report summarises your existing obligations, the incoming legislation, timescales for implementation (and our view on likely challenges), and steps to be taken to prepare for the changes.



Waste Hierarchy

The waste hierarchy pyramid ranks waste management options from most to least favourable for the environment. It prioritises waste prevention, followed by preparing waste for re-use, recycling, recovery, and lastly, disposal (e.g., landfill). This approach helps conserve resources and energy, promoting sustainability by encouraging integrated waste management solutions over end-of-pipe technologies. By following the waste hierarchy, we can reduce the environmental impact of waste and move towards a more sustainable future. At Freeths, we work with clients to advise them on how to put this into practice.



Case Studies

We supported a major European clothes retailer to reduce their waste in line with the waste hierarchy, to promote "doing the right thing" to their online and store customers.

We worked with a leading UK supplier of construction materials to develop a framework for collaboration with partners to produce a recycled, carbon-neutral brick. By helping to define project requirements and milestones around key regulatory issues, we enabled our client to make robust progress towards success with their product.

We advised a national recycling business on achieving end-of-waste for a specific recycled material for use in construction. Working with leading environmental consultants and counsel, we devised a strategy for engagement with the Environment Agency and collaborated in the production of a technical file and parallel legal submissions. These addressed all environmental concerns and demonstrated a huge overall benefit to the environment and the circular economy.



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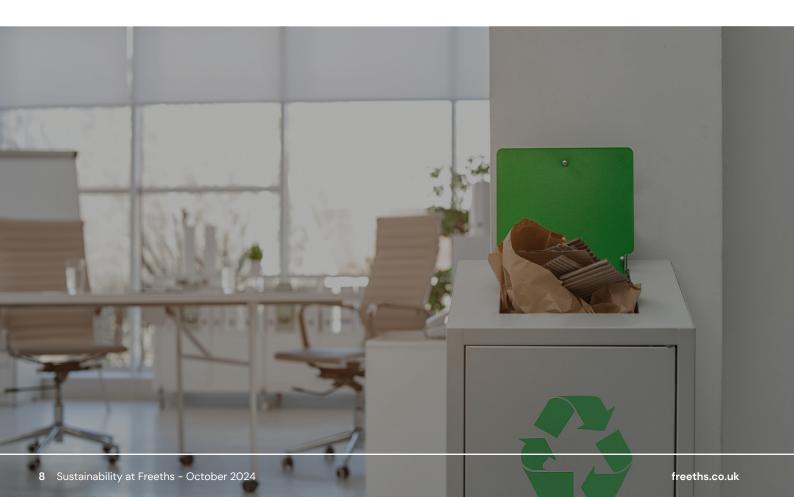
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"Freeths take a very hands-on, practical approach to supporting and guiding clients through agreements. The standout difference for me is that they feel like part of our internal team, they take real ownership of challenges and protection of our interests".

The Legal 500



Sustainability in the Retail Sector

We regularly advise retail sector clients on:

- · Supply Chain management
 - Waste reduction
 - · Contractual mechanisms for ESG integrity
- · Advertising compliance (Greenwashing)
- Packaging
 - Packaging Waste Regulations
 - · Plastic Packaging Tax
 - · Extended Producer Responsibility for Packaging
- Food Waste
 - · Food waste reporting
 - · Mandatory waste segregation



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Case Studies

We supported a major food retailer to enhance its green credentials, through contracts facilitating the re-use of instore items such as food trays and joining consortiums to provide consumers with routes to recycle hard to recycle items such as blister packs and coffee pods.

We supported one of the largest European fashion retail groups, with stores across the UK and a strong online presence, to put in place a number of different solutions for their customers to engage in reducing waste and re-using garments purchased from the brand. This entailed setting up an online platform to enable customers to request repair of their goods, to resell them to other customers, or to donate them to charity.

We supported a growing athleisure brand with the transition from a licensed to a private ownership model, including managing significant volumes of end of line stock. As the brand's foundation is ethical and sustainable business practice, it was important to negotiate solutions which were mutually beneficial for the parties involved as well as ethically sound. Through a combination of re-use and recycling solutions, we were able to significantly minimise waste.

Clean Energy

We are a multidisciplinary team of c.90 lawyers with extensive experience and expertise in the clean energy market. As well as advising major energy companies and renewable energy generators, we act for major energy users and businesses looking to decarbonise. We understand the energy market, the legal and regulatory frameworks and the key commercial drivers. Most importantly, we really enjoy working in this area.

We regularly advise on the installation of on-site energy generation (electricity and heat), purchasing green power direct from generators via all types of corporate PPA, connecting to the electricity grid, energy services and energy performance contracts, green hydrogen, alternative fuels, industrial heat recovery, procuring green electricity from the grid, leasing land for the development of renewable generation assets and the structuring of on-site energy supplies.

We regularly leverage our strong network of contacts in the clean energy market to broker deals, unlock opportunities, drive projects forward and navigate obstacles to delivery. Members of our team have advised:

- The UK's leading live events business on commercial and property arrangements for the installation of an on-site energy centre, for delivery of energy and other utilities to one of the client's largest venues.
- On the development of an innovative low carbon energy solution for a major food production and distribution hub, including heating and cooling.
- A large supermarket chain on the contract for the design, installation, testing and commissioning for rooftop solar panels and on the procurement of green energy direct from generators (via private wire PPAs).
- A global logistics business, a major food delivery company and a UK tool distributor on the installation of rooftop solar panels and the purchase of fixed price green electricity.
- On the development of an on-site wind turbine (one of the largest ever constructed in the UK) supplying 9,000,000 kWh annually to a brewery owned and operated by a global drinks company.
- A leading UK supermarket on the purchase of on-site hydrogen production, storage and delivery systems for its hydrogen-powered warehouse vehicles and industrial trucks across its warehouse and distribution centres.

- On the installation of an on-site solar farm at a significant agricultural estate.
- A rural estate in Wales on the leasing of land for the development of a large-scale wind farm.
- A rural estate in Scotland on the provision of green energy from hydroelectric projects on/near the estate.
- A care homes business on its energy and decarbonisation strategy, including on-site energy generation and energy efficiency measures.
- One of the largest manufacturers of newsprint newspaper in Europe on UK energy procurement matters, including matters pertaining to its offtake of electricity from its own on-site CHP plant.
- A developer on the installation of a rooftop solar array on a building owned by Amazon and the sale of the output of that array to Amazon via a private wire.
- Bristol Airport on its first corporate power purchase agreement with a renewable generator for the sale of electricity being generated by a ground mounted solar facility which also had a CfD on part of the installation.
- Energy investors on the entry of corporate PPAs (both sleeved and virtual) with global manufacturing and multinational telecoms businesses.

For further details of our recent experience, see our Clean Energy webpage.

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Zero Emission Vehicles & Charging Infrastructure

At Freeths, our knowledge of the Zero Emissions Vehicles (ZEV) market enables us to untangle the complexities and help our clients realise their ambitions whilst ensuring that their commercial interests are protected. Since 2019, we have operated a ZEV Working Group to develop and disseminate ZEV-related expertise across the firm.

As a full-service law firm, we have expertise in all the areas required to assist clients in seizing ZEV market opportunities and to support businesses who are leading the charge.

The ZEV Working Group is made up of lawyers from all of our key practice areas and complementary sector groups, including Clean Energy, Transport, Logistics & Warehousing, Infrastructure & Project Finance, Real Estate, Planning, Construction & Engineering and Banking & Finance.

We have made significant investments into this initiative and as a result, are genuinely thought-leaders in this space.

Our team of electric vehicle lawyers and wider ZEV team can assist with:

- Business models and structuring.
- Procurement.
- Finance.
- Planning and consents.
- Real Estate.
- Commercial contracts.
- Grid connections.

- Installation, operation and maintenance.
- Electricity supply.
- IT and data.
- Intellectual property.
- Corporate acquisitions and fundraising.
- Tax.

- Smart charging and vehicle-togrid (V2G).
- Electrification of vehicle fleets.
- Hydrogen-powered vehicles.
- Co-location of EV chargers with electricity generation and/or storage asset.



Freeths advises a broad range of players in the ZEV market, from chargepoint providers, to charging infrastructure hosts, investors, contractors, manufacturers and fleet operators.

Our recent experience includes advising:

- EVCl operators on leasing and consenting across a portfolio of new sites across England, Wales and Scotland.
- A hotel and brewery operator on template and site specific EVCI installations and associated agreements including EVCI leases, grid connectivity, grid easements and wayleaves on a portfolio of sites across the UK.
- A major retail client on arrangements with bpPulse for the installation and hosting of EV charging infrastructure at a trial site, with the potential for national roll-out.
- A hotel chain on the proposed installation of EV chargepoints across its estate in England and Wales, and the leasing of EV infrastructure and car parking spaces to third party operators, including property and commercial arrangements.
- An international motorway services provider on the contractual framework for the installation of electric vehicle charging stations at a number of their 350 UK sites. Our input included advice on electricity grid connection arrangements, regulatory considerations and sector-specific elements of the framework lease for EV chargepoints.

- A leading 'smart' infrastructure investor on a framework agreement with a 'big six' energy supplier to procure, install and operate EV chargepoints across privately owned carparks on a nationwide basis. We are currently advising on the roll out of the framework across a number of sites.
- An airport in connection with a proposed EV forecourt with Gridserve (with related food and beverage retail, integrated car port roof mounted solar generation and regulatory advice re transmission licences and use of the airport ring main).
- Several local authorities on template EVCI documentation in connection with their public procurement for an operator to run services across several counties. We produce template EVCI drafting to include as part of their ITT and remain on hand to support during the competitive tender and future rollout and implementation.

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Natural Capital

Our National Capital team has an impressive portfolio of legal work for clients operating within the emerging Natural Capital economy. We actively take on projects that have a positive impact on the environment and promote nature recovery. Our environmental lawyers are recognised as leaders in this area including, for example, working as Trustee of the UK Environmental Law Association's (UKELA) and founding and leading the Marine Environmental Law Working Group.

We are a multidisciplinary team covering:

- Environmental lawyers who are undisputed national leaders in natural environment law. We advise on all legal frameworks underpinning the natural capital economy including habitats regulations assessment, nutrient neutrality, water neutrality, biodiversity net gain, strategic protected species licensing and marine net gain.
- Commercial contract lawyers, expert at drafting and negotiating nutrient credit or biodiversity unit allocation agreements to include all provisions necessary to suit the vendor or purchaser.
- Corporate lawyers who advise on the corporate structuring and finance leveraging for startups in the emerging natural capital marker.
- Section 106 agreement and conservation covenant specialists who draft and negotiate long-term obligations to legally secure natural capital goods and services, such as nutrient credits or biodiversity units.

- Planning lawyers, consultants and advocates who provide expert advice on strategies to address the implications for planning applications, determinations and appeals of biodiversity net gain and other natural capital issues.
- Real estate lawyers who carry out the due diligence on the required legal documents to secure landowners' long-term obligations to create and sell nutrient credits or biodiversity units and advise on appropriate land acquisition strategies and vehicles for entrepreneurial companies or organisations looking to create habitat banks from which credits and units are derived.

"Penny Simpson is noted for her command of the law concerning natural environment and biodiversity protection."

Chambers & Partners

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Our Natural capital team regularly advise housing developers, land owners and local authorities. We have worked on numerous Natural Capital projects, bringing private sector investment into landscape scale nature recovery. We are recognised as one of the few firms with experience of acting for Habitat Bank creators and brokers providing biodiversity units to developers to meet their legal obligations. We provide numerous legal training courses for developer companies and training courses for environmental professionals. We have recently advised:

- Housing developers on negotiated terms for nitrate / phosphate credit purchase agreements and conducted due diligence on s106 agreements to ensure the credits would be acceptable to Natural England and the LPA.
- Entrepreneurial companies and landowners on how to set up / create or finance projects to create and sell nutrient credits and biodiversity units to sell to developers, including advice on the use of conservation covenants.
- Local authorities on the corporate and real estate aspects of setting up a new habitat bank for Biodiversity Net Gain purposes.
- An entrepreneurial company developing a biodiversity mapping tool to assist in Biodiversity Net Gain calculations of land.

- Ecological Consultancies on Biodiversity Net Gain T&Cs and ecological report wording to protect against potential customer complaints when delivering their Biodiversity Net Gain calculations.
- A compensatory habitat provider on the potential for creating biodiversity units from European protected species compensatory habitat.
- A leading retail client on its land purchase contracts to allow it to exit from completion of the land purchase if the developer costs associated with Biodiversity Net Gain or nutrient / water neutrality are found to be prohibitive.
- A housing developer on scope for future development of land secured for delivery of biodiversity units.



Greenwashing

We have a real passion for all things 'green' and are committed to helping businesses across all sectors find ways to evolve and thrive whilst complying with tightening environmental regulations.

We advise businesses seeking to decarbonise, implement sustainability strategies, protect against rising energy costs and enhance their green credentials without falling foul of greenwashing. We are proud of our B Corp Certification which is evidence of our own high standards of environmental and social impact and good governance.

We help our clients clearly showcase their environmental credentials without risking greenwashing by:

- Advising on all legal frameworks underpinning environmental claims and greenwashing.
- Training marketing teams to understand and avoid greenwashing.
- Advising on the regulatory landscape.
- Reviewing data to ensure claims are substantiated.
- Putting in place internal processes to implement claim review systems.

Our experience includes:

- Advising an energy company on environmental claims in its television advertising.
- Reviewing a multi-national company's annual sustainability report.
- Helping an energy company create its internal green claims review process.
- Advising on green claims on the lorry livery of a national retailer.
- Advising on green claims on vaping packaging.
- Giving training to in-house legal, marketing and other business functions of clients in varied industries including energy, construction, logistics and retail.

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"I was impressed with her negotiations, soft skills, and technical ability. She is on point, very knowledgeable and has the ability to strategize. She has helped us accomplish our objectives in Europe in protecting and enforcing our intellectual property."

Client testimonial



ESG - The wider picture

Environmental, Social and Governance (ESG) factors have become a regular item on boardroom agendas, with companies increasingly aware that a failure to address such issues can have significant reputational and financial consequences.

Given the importance of ESG issues, it is key for investors as well as fund managers, consultants and others along the value chain to keep consumer expectations in this area in mind. The same standards of discipline and rigour that businesses apply to reporting on financial information are now expected from investors and stakeholders on non-financial issues, risks and opportunities.

Of course, sustainability is only the E of ESG. We have expert lawyers who can advise you on the S and the G.

ESG Health check tool

If you don't know where to start, please ask us for our ESG Health check tool which will quickly give you a GAP analysis of what areas of ESG your business may want to focus on.

Social

Social responsibility is wide-ranging. Typically including values, ethics, and community impact, it plays a key role as consumer preferences align with sustainability. These practices also attract top talent, enhance employee engagement and ensure long-term profitability. In order to enhance social performance and maintain a competitive edge, businesses are encouraged to demonstrate and create robust measurement frameworks around:

- · Employee satisfaction and engagement.
- Diversity, Equity and Inclusion.
- · Ethical labour practices.
- · Employee experience and well-being.
- · Data Protection.
- · Investing in communities and volunteering.

Freeths provide a specialist employment law and HR advisory service to business clients, including directors and investors. Whether protecting your interests or assisting with your new employee handbook, we build our relationships with a reassuringly human touch.

Diversity is not just a box-ticking exercise for us. Freeths are proud to be nationally recognised as an equal opportunities' employer and of the wider work we are doing, so it makes sense that we are committed to helping your organisation to champion the same values.

- · We have developed a range of easy to navigate and easy to embed eLearning training courses which allow you to increase your employees' understanding & awareness of D&I in the workplace, Disciplinary and Grievance Management and Right to Work checks.
- We provide guidance on Health & Safety policies and procedures to avoid future issues and risk.
- · We know the GDPR can seem overwhelming. We have helped numerous businesses put in place the effective policies, contracts and procedures required to maintain the necessary trust of employees, clients and investors.



Responsibile Business Report

We're proud to have compiled and launched our first-ever Responsible Business Report. This comprehensive document pulls together all of our key ESG initiatives and commitments in one place, giving everyone, from colleagues and clients, to prospects and suppliers, a clear picture of the great work we're already involved in.

Mark Keeley, Partner and Joint National Head of Private Client Services / Private Client Dispute Resolution, said:

"As a firm that prides itself on doing the right thing, creating the report felt like a natural step. We simply gathered all the fantastic work we're doing to give an overview of our current efforts."

Find out more about what we have done and continue to do to achieve and maintain our B Corp status as well as work towards our net zero targets with Planet Mark. Take a read of our responsible business report here.

Governance

The increasing number of reporting standards and requirements in relation to sustainability, together

with internal governance, investor pressure, workplace issues and the need for ESG reporting, makes this a difficult area for businesses to manage. Freeths has a long track record of assisting clients in these areas and our ESG team are on hand to steer businesses,

boards, individuals, funds, investors and other stakeholders through the changing route map of national and regional policies, regulations and frameworks.

Please see how we can help you with Corporate Sustainability: Reporting & Governance here.

The bigger picture; Sustainability reporting in the EU

UK Plc's that have business operations and/or subsidiaries in EU member states, are probably aware that the EU has recently introduced revised and extended sustainability reporting rules.

The "EU Sustainability Reporting Framework" encompasses the Corporate Sustainability Reporting Directive (CSRD), European Sustainability Reporting Standards (ESRS) and adherence to some aspects of the EU Taxonomy Regulation.

During business years 2024, 2025 and 2026, reporting under the "EU Sustainability Reporting Framework" becomes mandatory for EU enterprises, subject to the size of a company's activities, its financial figures, and whether it is listed or not. From 2028 onwards, EU subsidiaries may also be required to provide sustainability reporting details at group level, i.e. including their non-EU parent company.

How we can help

We routinely work with UK Plc's seeking to establish whether they and/or any of their EU subsidiaries are subject to the "EU Sustainability Reporting Framework" and if so, to what extent and when this takes effect.

We are part of the Baker Tilly International Network, a global network of independent legal, auditing and business advisory firms, whose members share our dedication to exceptional client service. Via this network, we arrange appropriate legal advice under applicable EU law rules.



A top rated national law firm

Freeths are a top 50, full service commercial law firm with 13 offices spread across the UK, covering a vast range of legal specialisms and providing market leading legal advice.

Birmingham / Bristol / Derby / Glasgow/ Leeds / Leicester / Liverpool / London / Manchester / Milton Keynes/ Nottingham / Oxford / Sheffield











