# Summary of Reporting methodology

**1. Boundary statement**

Fieldfisher LLP (UK)[1] ('Fieldfisher', the 'firm' or 'we') commenced measuring its greenhouse gas emissions / carbon footprint in 2019. The firm has continued to focus on undertaking specified emissions reductions activities (as set out below).

The calculation of Fieldfisher's carbon footprint is in line with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

Fieldfisher has continued to work with Auditel to provide the firm with carbon accounting and audit consultancy services. Auditel annually undertake a series of quality assurance checks in line with industry best practice to ensure that the Greenhouse Gas ('GHG') statements represent a faithful, true, and fair account of Fieldfisher's operational GHG emissions from the available data. Industry best practice will include ensuring: i) the data is accurate and complete by verifying the sources and calculations used; ii) alignment with GHG Protocol/ISO14064 standards; and ii) methodology is clear and assumptions/estimates transparently disclosed and are justified/reasonable.

The process follows the principles of ISAE3410, Assurance Engagements on Greenhouse Gas Statements standard. However, whilst currently this process is not a formal assurance to this standard, it is carried out to ensure that the statement is considered materially correct, a fair representation of the Greenhouse Gases emitted and the relevant activities of Fieldfisher and is prepared in alignment with the Greenhouse Gas Protocol.

**2. Restatement of 2024/2025 (1st April 2024 to 31st March 2025) as Baseline Year**

Our baseline emissions inventory includes all our measurable scope 1, 2 and 3 emissions.

1 Fieldfisher LLP (UK) for the purposes of our Carbon Reduction Plan and its boundary statement includes, active subsidiaries Condor ALS LLP, Roscoe Reid LLP, FFW Worldwide Ltd, Fieldfisher Capital LLP and Fieldfisher TLS (referred to collectively in this document as 'Fieldfisher', 'we' and/or 'the firm'). For both the Carbon Reduction Plan and financial year 2026 reporting purposes, this boundary includes Fieldfisher LLP office premises in Austria (Vienna), Belgium (Brussels), France (Paris), Germany (Berlin, Dusseldorf, Frankfurt, Hamburg, Munich), Ireland (Cork, Dublin), Italy (Bologna, Milan), Luxembourg (Luxembourg), Poland (Krakow, Warsaw), Portugal (Lisbon, Porto), UK (Belfast, Birmingham, London, Manchester) and USA (Silicon Valley).

| Scope | Subject | Inc/ Exc | Items Included |
|---|---|---|---|
| 1 | Fleet/fuel | Inc | Generator fuel top ups, company vehicles |
| | HVAC | Inc | Refrigerant leaks, F-Gas top ups |
| | Process emissions | Exc | No process emissions identified |
| | Gas for heating | Inc | Gas used for heating |
| 2 | Electricity | Inc | Electricity usage at all sites |
| | Steam, Heat & Cooling | Exc | None associated with the business |
| 3 | Purchased Goods & Services | Inc | Other carbon impact for embedded carbon in purchased goods and services with operational carbon footprint emissions covered under upstream T&D |
| | Capital Goods | Inc | Other carbon impact for embedded carbon with operational carbon footprint emissions covered under upstream T&D |
| | Fuel and Energy Related Activities | Inc | Transmission & distribution (T&D) and Well to Tank (WTT) losses of electricity, gas and fuel in company vehicles/back up generators. |
| | Upstream Transport & Distribution | Inc | Incoming deliveries |
| | Waste Generated from Operations | Inc | Waste generated at offices, Water treatment |
| | Business Travel | Inc | Firmwide expenses, travel agencies, taxi bookings, accommodation bookings |
| | Employee Commuting & Homeworking | Inc | Travel distance from employee commuting and hours worked at home |
| | Upstream Leased Assets | Exc | None within the operational boundary |
| | Downstream Transport & Distribution | Inc | Outgoing deliveries |
| | Processing of Sold Products | Exc | Service business and therefore no sold products |
| | Use of Sold Products | Exc | Service business and therefore no sold products |
| | End of Life Treatment of Sold Products | Exc | Service business and therefore no sold products |
| | Downstream Leased Assets | Inc | Frankfurt sub-leased electricity and gas usage |
| | Franchises | Exc | None associated with the business |
| | Investments | Exc | None associated with the business |

We include all seven Kyoto Protocol Greenhouse Gas groups in our emissions footprint calculations. The firm's approach to calculating science-based carbon reduction targets for near-term (and, where appropriate, long term) will take account of all these emissions groups set out in the table above.

Alongside the work that Fieldfisher LLP is undertaking to reduce their carbon emissions they have been working on actions to improve the data used for their carbon footprint calculation. This has driven the following restatement of their 2024/2025 baseline numbers (from 3,934.87$tCO_2e$ market-based and 4,289.16$tCO_2e$ location-based to 4,195.36$tCO_2e$ and 4,846.78$tCO_2e$ respectively). The most significant changes are because of:

» **Five new offices joining the integrated firm (Fieldfisher LLP) during the reporting year**: Available activity data was extrapolated to a 12-month period to adjust the baseline and reflect their inclusion.

» **Inclusion of additional business travel data**: Further data-quality improvements identified matter-related business travel that had not previously been included. As there were no significant changes in the business (other than the new offices mentioned above), current-year $tCO_2e$ was used as a reasonable estimate to restate the baseline.

» **Data corrections**: Prior-year data was corrected in several areas, most significantly for the London office. The building manager confirmed that previously reported kWh data excluded certain unallocated meters apportioned to Fieldfisher, while HVAC and the backup generator were outside tenants' operational control and are therefore no longer reported.

» **Improved data**: Improvements in data collection, including for the Germany offices, provided evidence that electricity was from renewable sources in both the current and prior reporting periods. The baseline was adjusted accordingly.

| Emissions by Category for FY2025/26 | | | | |
|---|---|---|---|---|
| | **Scope** | **2025/2026 $tCO_2e$** | **2025/2026 % of Total $tCO_2e$ (market based)** | **2024/2025 Rebaselined $tCO_2e$** |
| Fleet | 1 | 15.22 | 0.4% | 15.22 |
| Fuel | 1 | - | 0.0% | - |
| Heating | 1 | 334.76 | 9.2% | 368.59 |
| HVAC | 1 | 15.39 | 0.4% | - |
| Electricity - location based | 2 | 626.36 | | 778.80 |
| Electricity - market based | 2 | 89.10 | 2.4% | 127.38 |
| Fuel Related Activities | 3 | 136.57 | 3.7% | 155.85 |
| Upstream Transport | 3 | 236.47 | 6.5% | 194.27 |
| Waste | 3 | 66.02 | 1.8% | 33.78 |
| Business Travel | 3 | 1,349.59 | 36.9% | 1,859.42 |
| Employee Commuting and Homeworking | 3 | 1,373.85 | 37.6% | 1,396.23 |
| Downstream Transport | 3 | 22.36 | 0.6% | 32.68 |
| Downstream Leased Assets | 3 | 13.29 | 0.4% | 11.95 |
| Total (location based) | | **4,189.88** | | **4,846.78** |
| Total (market based) | | **3,652.62** | **100%** | **4,195.36** |

Note: The Cork, Poland and Portugal offices joined the integrated firm part way through the reporting period, so the current-year footprint includes actual activity data for only the period they were part of the firm. The baseline, however, has been adjusted to include 12 months of extrapolated activity for these offices. A resulting 74 $tCO_2e$ difference (between the baseline and the current reporting period) therefore reflects the months before these offices joined the integrated firm.

During the reporting year the main other changes resulted from:

» Conversion factors for air travel being lower in 2025 than in 2024.

» Reduction in electricity emissions as further offices moved to renewable sources of electricity.

» Reduction in energy usage, particularly in the London office with kWh usage dropping over 20% YoY.