

Linklaters Summary Greenhouse Gas Reporting Methodology 2025

1. Introduction

This document describes the methodology Linklaters applies to collect, calculate and report on its greenhouse gas (GHG) emissions, ensuring data quality and consistency with global best practice. The plan aligns with GHG Protocol definitions and reporting standards, and underpins Linklaters' annual environmental reporting, including external disclosures, CDP climate change survey submissions and internal progress monitoring.

This version covers changes, processes and definitions current as of September 2025.

2. Organisational Scope and Boundaries

Organisational boundary

Linklaters applies the operational control approach based on the GHG Protocol.

Linklaters reports 100% of emissions from offices and facilities over which it exercises operational control (e.g. where Linklaters pays utility bills or can allocate emissions through metering or on a pro rata basis).

Emissions for offices with fewer than 15 FTE (full-time equivalent) staff may be estimated, with full data collection prioritised for offices with 15 FTE staff or more.

Alliance partners and offices where Linklaters lacks operational control are excluded.

Operational boundary

Linklaters reports on Scope 1 (direct), Scope 2 (indirect, energy), and all relevant Scope 3 (other indirect) emission categories in alignment with the GHG Protocol Corporate Standard. These include:

Scope 1: Onsite fuel combustion (natural gas, fuel, refrigerants, etc).

Scope 2: Purchased electricity and district heating/cooling.

Scope 3: Purchased goods and services; capital goods; upstream transportation and distribution; waste; business travel; employee commuting and homeworking; upstream leased assets; downstream leased assets and investments.

Reporting boundary

FY2019 (May 2018 - April 2019) is the GHG reporting baseline year.

The reporting period is the firm's financial year: 1 May - 30 April.

3. Data Sources, Data Management and Verification

Linklaters uses the Greenstone data platform for scope 1, 2 and some Scope 3 firmwide environmental data collection and calculation. Data is taken from many sources, including utility bills, supplier/partner reporting, business travel platforms, procurement spend, product life cycle assessments and internal surveys.

Each office documents its data monitoring/measurement approach within its local Operational Processes, filed within the firm's Environmental Management System.

Consistency is enforced through unit controls (kWh for energy, m³ for water, litres for fuels, etc).

Quality control & assurance

Data is subject to internal checks and independent external verification.

External assurance of Linklaters applicable Scope 1, 2 and 3 GHG emissions is to a limited level, against ISO14064:3 from FY2019 to FY2024 and against ISAE 3000 from FY2025.

External assurance of Linklaters UK Scope 1 and Scope 2 UK Streamlined Energy and Carbon Reporting (SECR) scope is to a reasonable level against ISO14064:3 from FY2019 to FY2025.

4. Calculation Methodologies and Hierarchy

Linklaters applies a hierarchy of calculation methodologies designed to maximise accuracy, while ensuring feasibility for firmwide coverage. The hierarchy is:

- a) Product-, activity- or supplier- specific emission factors or lifecycle assessments (LCAs):

Where available, Linklaters uses supplier-provided product carbon footprints, manufacturer LCAs or emission factors for capital goods (e.g. Lenovo, Apple, Lexmark hardware).

- b) Supplier reported data:

Linklaters incorporates emissions data from key suppliers (e.g. DHL, for courier emissions) where reporting standards meet internal quality requirements.

- c) Spend-based estimation:

Where primary data is unavailable, emissions are estimated using sector-specific spend-based emission factors (e.g. UK Government [Department for Energy Security and Net Zero](#) DESNZ/DEFRA, regional alternatives).

Example: Non-IT capital goods, software, or procured services without product-level data.

Application by Category

Scope 1

This includes all stationary combustion emissions associated with fuel used in company-operated heating installations, as well as fugitive emissions related to coolant leakages in company-operated air conditioning installations and mobile combustion emissions resulting from fuel usage in company-owned or leased vehicles, including cars and boats.

The emissions are calculated using relevant DESNZ/DEFRA factors based on actual fuel consumption, distance travelled and leakage data. The activity data related to this category is not subject to any estimation and/or extrapolation actions.

Scope 2

This includes all purchased electricity, heating and cooling consumption in all company-operated offices falling into the operational boundaries. The activity data includes meter readings, invoices and documentation provided by landlords. The missing activity data is estimated using floor area and the current actual activity data for the offices that reported energy consumption in a given financial year.

The Scope 2 emissions are evaluated using location- and market- based methods. The location-based emissions are calculated using the International Energy Agency (IEA) emission factors (electricity) and DESNZ/DEFRA (district heating and cooling). Due to the unavailability of the district cooling emission factor in the dataset Linklaters has access to, it is reported jointly with the district heating. The market-based electricity-related emissions are evaluated using the information sources hierarchy as defined by

the GHG Protocol: green electricity certificates, supplier-specific data and residual mix factors. As for district heating and cooling, these emissions are calculated using green energy certificates and location-based factors.

Scope 3

Scope 3 sub-categories applicable to Linklaters are explained below. The other sub-categories have been assessed and are inapplicable or immaterial.

Purchased goods and services (Scope 3, category 1)

The calculations of this category covered all firmwide spend on purchased goods and services. Where possible, the supplier-specific data sourced from external sources such as EcoVadis and CDP was applied. Cloud computing activities were included in the calculations using supplier-provided information on the allocated Scope 1-3 emissions. The UK catering services emissions were calculated using the average-data method, based on the quantities of raw ingredients ordered; the emission factors were sourced mainly from CFP and DESNZ/DEFRA. Outsourced activities, such as on-site security and maintenance services, were subject to labour exclusions based on budgetary data. Taxes, sponsorship, renumeration and duties are excluded. The remaining spend was multiplied by an appropriate, region-specific emission factor, sourced from Comprehensive Environmental Data Archive environmentally extended input-output (CEDA EEIO) database. The emission factors are not adjusted for inflation since they refer to the reporting period.

This category also includes utility data on paper consumption and water withdrawal from the offices within the operational boundaries and is calculated using the DESNZ/DEFRA factors. Where the activity data is not available, the consumption is estimated pro rata using actual reported data and normalised by the office headcount.

Capital goods (Scope 3, category 2)

The emissions in this category are calculated using multiple sources of data, including:

- a) Environmental Product Declarations (EDPs) and Product Carbon Footprints (PCFs), where available, to inform the IT assets-related calculations.
- b) Where available, the new London Headquarters' fit-out project emissions were calculated based on supplier-provided EPD reports and lifecycle data (PCFs) for fit-out materials, furniture, audio visual and IT assets.
- c) Onsite fit-out utilities and waste-related emissions.
- d) Spend data from Finance fixed asset reports. Where a) or b) were unavailable for capital goods, spend was multiplied by an appropriate, region-specific CEDA EEIO factor. The emission factors are not adjusted for inflation since they refer to the reporting period.

Other fuel- and energy- related activities (not included in Scope 1 or 2) emissions (Scope 3, category 3)

This category includes emissions from three distinct activities and is calculated using the same fuel and energy consumption data as for Scopes 1 and 2.

- a) Upstream emissions of purchased fuel:
Other fuel-related emissions are evaluated by multiplying a relevant DESNZ/DEFRA factor Well-to-Tank (WTT) factor.
- b) Upstream emissions from purchased electricity, heat, steam and cooling:

Electricity: The Well-To-Tank component was assumed to be equal to 0 for purchased 100% renewable electricity. As for grid-mix electricity, this was not included in the calculations due to the unavailability of the appropriate emission factor.

Imported steam and district heating and cooling: Supplier-specific emission factors are used where available, otherwise UK Government conversion factors (generation WTT) per activity/fuel type are applied.

c) **Transmission and Distribution (T&D) losses:**

Electricity emissions: these are multiplied by a relevant Transmission and Distribution (T&D) loss factor. The WTT component is assumed to be 0 for 100% renewable electricity, whereas the WTT related to grid-mix electricity is not considered due to the lack of an appropriate emission factor.

Imported steam and district heating and cooling: WTT, T&D and WTT on transmission losses emissions related to district heating and cooling are evaluated using appropriate DESNZ/DEFRA factors.

Supplier-specific emissions factors are used where available, otherwise UK Government T&D conversion factors are applied. All emissions data is considered to be primary data in this category.

Upstream transportation and distribution (Scope 3, category 4)

This includes the emissions associated with courier services procured by Linklaters. A vast majority of the resulting footprint is calculated based on supplier-provided reports where Well-To-Wheel emissions are apportioned to the services provided. As for the remaining delivery services, the emissions were evaluated by applying the distance-based DESNZ/DEFRA factors, subject to the data availability in each location. If the activity data was not available, the calculated emissions were extrapolated by spend.

Waste (Scope 3, category 5)

This category includes all operational waste and water discharge data in all offices within our operational boundaries. The activity data is sourced from contractor and landlord reports. Where the data is unavailable, it has been estimated pro rata using available data and normalised by headcount. The emissions were calculated by applying an appropriate DESNZ/DEFRA or Environmental Product Declaration (EDP) emission factor, including waste type and disposal method. Water discharge volume was also multiplied by an appropriate DESNZ/DEFRA factor.

Business travel (Scope 3, category 6)

This category includes the emissions related to all air and rail business travel, rented/chauffeured cars, taxis and hotel stays. Air travel emissions were calculated using the distance-based method, considering the class of the flight. Rail and road travel was also evaluated using the distance-based method. Where possible, the emissions calculated and apportioned by the supplier are used for taxis. Hotel stays emissions use the data on the number of nights spent in each location. All emissions factors used to estimate the carbon footprint associated with this category are sourced from DESNZ/DEFRA. Air travel emissions include Radiated Forcing (RF).

Commuting and Working from Home (Scope 3, category 7)

The emissions in this category are estimated based on the results of an annual survey researching the commute and working from home habits of Linklaters' employees in all locations. The survey and related calculations are aligned with [EcoAct's Homeworking Emissions Whitepaper](#). The commuting emissions are calculated using a distance-based method, whereas working from home emissions are based on

the estimated work-related electricity, heating and cooling consumption. Commuting emissions are estimated using relevant DESNZ/DEFRA factors, whereas working from home emissions are calculated using IEA and DESNZ/DEFRA factors. The survey results are extrapolated to all Linklaters employees.

Upstream Leased Assets (Scope 3, category 8)

This category includes emissions associated with electricity used in an apartment occupied by the firm's employees during business travel. The electricity consumption is sourced from the invoices. The supplier-specific emission factor is applied.

Downstream Leased Assets (Scope 3, category 13)

This category is related to the space in the London HQ sub-leased to another company. It is subject to the same methodology as Scope 1 and 2 emissions.

Investments (Scope 3, category 15)

These are included when appropriate (FY2019 - FY2022) with the investment-specific approach applied. No investments were made in FY2023 - 2025.