

Carbon Reduction Plan

Anderson Strathern LLP

Publication Date: March 2026



Commitment to achieving Net Zero

Anderson Strathern is committed to achieving Net Zero emissions by 2045.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2025		
Additional Details relating to the Baseline Emissions calculations.		
Our Net Zero Strategy has developed across two Phases. Phase 1: 2020-2025 with an original baseline set in 2019 within a limited scope of energy, waste, water and business travel. Phase 2: 2026 – 2030 established a new baseline for the year ending March 2025 including Scopes 1, 2 and 3 emissions in particular Purchase Goods and Services, Employee Commuting, WFH, and re-categorisation of energy controlled by the landlords to upstream leased assets.		
Baseline year emissions:		
EMISSIONS	TOTAL (tCO ₂ e)	
Scope 1	5	
Scope 2	37	
Scope 3 (Included Sources)	1,438	
	Upstream transportation and distribution	14
	Waste generated in operations	0
	Business travel	53
	Employee commuting	134
	Downstream transportation and distribution	N/A
Total Emissions	1,480	

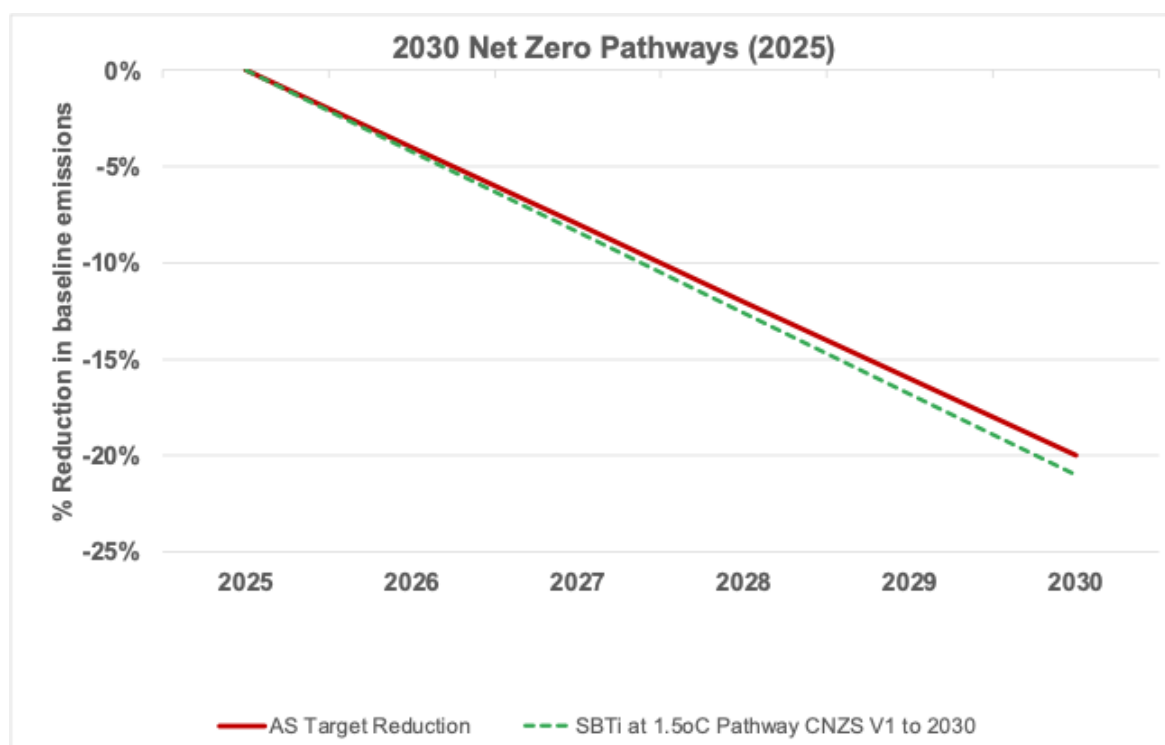
Current Emissions Reporting

Reporting Year: 2025		
EMISSIONS	TOTAL (tCO2e)	
Scope 1	5	
Scope 2	37	
Scope 3 (Included Sources)	1,438	
	Upstream transportation and distribution	14
	Waste generated in operations	0
	Business travel	53
	Employee commuting	134
	Downstream transportation and distribution	N/A
Total Emissions	1,480	

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

- In 2021 a target was set to reduce the 2019 baseline by 40% by 2030. This was achieved early in 2025.
- A new interim target of a 20% reduction on the 2025 baseline by 2030.
- Where possible, identified carbon reduction actions have been quantified and used to build the firms Net Zero Pathway to 2030, as show in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

There are no completed carbon reduction initiatives to date against our 2025 baseline as this new baseline and target was approved by the Board in February 2026. Carbon reduction initiatives are now underway.

Future carbon reduction initiatives

In the future we plan to implement the following carbon reduction measures:

- Deep Dive engagement with suppliers where AS has significant influence over procurement options, to obtain non-spend activity data and credible supplier-specific emissions factors, such as for professional insurances managed by RSA, and ITC spend.
- Impact of use of AI: Research and develop a methodology to calculate the environmental impacts of AI, including an employee survey on how AI is currently used.
- Plan how to support employees in making intended low-carbon travel choices.
- Build a Travel Policy that shifts from domestic flights and taxis/cars for short trips by prioritising lower-carbon alternatives.
- Include capital expenditure in the Net Zero roadmap to ensure low-carbon options are considered to help achieve the 2030 target.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off on behalf of Anderson Strathern LLP by

Murray McCall



Managing Partner

Anderson Strathern LLP

Date: 26 March 2026

<https://ghgprotocol.org/corporate-standard>

<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<https://ghgprotocol.org/standards/scope-3-standard>