



MORTON  
FRASER  
MACROBERTS  
LLP



# Carbon Reduction Plan

2026

# Carbon Reduction Plan

Supplier name: Morton Fraser MacRoberts LLP

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## Commitment to achieving Net Zero

Morton Fraser MacRoberts LLP 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: 2024-25 (1<sup>st</sup> May 2024 – 30<sup>th</sup> April 2025)

#### Additional Details relating to the Baseline Emissions calculations.

This is the Morton Fraser MacRobert's first year of emissions reporting. The reporting year therefore constitutes the baseline year against which future performance and emission reduction progress will be measured.

The baseline includes all mandatory greenhouse gas emission sources as required under Procurement Policy Note (PPN) 006. In line with PPN 006, this covers:

- Scope 1 emissions (direct emissions from owned or controlled sources);
- Scope 2 emissions (indirect emissions from purchased electricity); and
- The required subset of Scope 3 emissions, including business travel, employee commuting, waste generated in operations, upstream transportation and distribution, and downstream transportation and distribution (where applicable).

Emissions have been calculated in accordance with the Greenhouse Gas Protocol Corporate Standard, using the most recent UK Government conversion factors available at the time of reporting.

This baseline establishes a comprehensive and compliant starting point for future target setting, monitoring, and continuous improvement.

### Baseline year emissions: 2024-25 (1<sup>st</sup> May 2024 – 30<sup>th</sup> April 2025)

EMISSIONS	TOTAL (tCO <sub>2</sub> e)

<b>Scope 1</b>	<b>0.00</b>
<b>Scope 2</b>	<b>71.83</b>
<b>Scope 3 (Included Sources)</b>	<b>299.21</b> (Waste, Business Travel, Employee Commuting and Homeworking, Upstream Transportation and Distribution, Downstream Transportation and Distribution).
<b>Total Emissions</b>	<b>372.42</b>

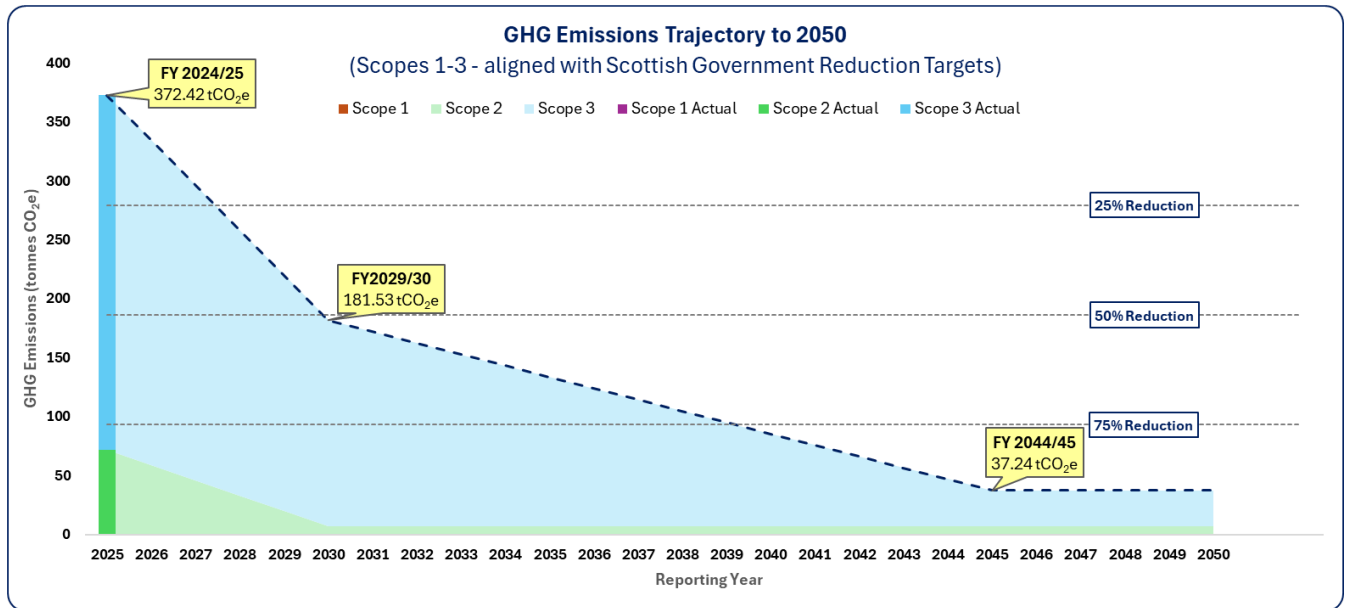
### Current Emissions Reporting

<b>Reporting Year: N/A</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	N/A
<b>Scope 2</b>	N/A
<b>Scope 3 (Included Sources)</b>	N/A
<b>Total Emissions</b>	N/A

### Emissions reduction targets

Based on Scottish Government targets for public sector decarbonisation, MFMac aims to achieve Net Zero across all Scopes (1, 2, and 3) by 2045, with a 90% reduction in absolute emissions. To support this long-term goal, MFMac has set interim targets to drive early action and front-loaded reductions in line with recognised science-based target principles: Net Zero for Scope 1 and 2 emissions by 2030, and a 42% reduction in Scope 3 emissions by 2030. These interim milestones are critical for ensuring meaningful progress is made in the near term, reducing the risk of deferred action and enabling the organisation to stay on track to achieve its 2045 Net Zero commitment.

Progress against these targets can be seen in the graph below:



## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been implemented during the current reporting period. As this is the first year of emissions reporting and the 2024-25 reporting year constitutes the baseline, quantified carbon emission reductions against the baseline are not yet available. The impact of these measures will be assessed and reported in subsequent reporting periods. These measures will remain in effect when performing the contract.

- **Office Consolidation and Relocation (2024)**

MFMac consolidated and relocated office space from the Quartermile premises to a more energy-efficient building at Haymarket Square. The new office provides improved building performance, including better insulation and modern systems, contributing to reduced overall energy consumption and associated carbon emissions. The move also enabled a more efficient use of space, resulting in lower energy intensity across operations.

- **Behavioural Change and Energy Efficiency Campaigns**

Behavioural change initiatives were implemented across offices to promote energy-conscious practices among staff, including switching off monitors, lights, and local heating/cooling controls when not in use. Air conditioning and temperature controls have been optimised to reduce unnecessary energy use while maintaining staff comfort. These initiatives have helped embed good energy management behaviours across the firm.

- **Hybrid and Flexible Working**

Flexible and hybrid working arrangements have been promoted across the firm to minimise commuting-related emissions. This supports a reduction in overall Scope 3 (employee commuting) emissions and aligns with MFMac's sustainability and wellbeing goals.

- **Environmental Governance and Employee Engagement**

The firm maintains an active Environmental Committee to lead internal sustainability initiatives and coordinate environmental performance across departments. Environmental awareness campaigns have been launched to educate staff on sustainable practices and support

continued behavioural change. The firm holds and maintains ISO 14001 Environmental Management certification, ensuring compliance with recognised best practice in environmental management. MFMac also continues to participate in the EcoVadis sustainability assessment platform and is committed to maintaining and improving its rating.

- **Environmental Compliance and Reporting**

MFMac has achieved full compliance with environmental reporting requirements, including the Energy Savings Opportunity Scheme (ESOS) and Streamlined Energy and Carbon Reporting (SECR). Greenhouse Gas Emissions are measured and monitored annually, with ongoing commitment to improving data quality and expanding coverage to include Scope 3 categories over time.

### Future carbon reduction initiatives

In the future we hope to implement further measures such as:

Emissions Category	Project Title	Project Description
<b>Energy &amp; Buildings</b>	Enhanced Energy Monitoring	Improve monitoring of energy and fuel use across all offices to identify efficiency opportunities and inform future investment in energy-saving technologies and building management systems.
	Behavioural Change Continuation	Continue promoting energy-efficient behaviours among staff, such as switching off unused equipment and optimising air conditioning and lighting controls, to further embed good energy management practices.
	Switching Off Controls Campaign	Reinforce behavioural change through campaigns encouraging staff to switch off monitors, lights, and local heating/cooling controls when not in use, at both the Capella Building and Haymarket Square offices.
<b>Transport (Grey Fleet)</b>	SAFED Training Programme	Deliver Safe and Fuel-Efficient Driving (SAFED) training to high-mileage grey fleet users to improve fuel efficiency and reduce transport-related emissions.
	Travel Hierarchy Policy	Develop and implement a travel hierarchy policy to prioritise low- and zero-emission travel options and reduce reliance on private vehicle use for business purposes.
	Mileage Data Monitoring	Monitor monthly mileage claim data to track business travel emissions and identify opportunities for reduction.
<b>Business Travel</b>	Sustainable Travel Guidance	Optimise business travel guidance by prioritising virtual meetings and encouraging the use of low-carbon travel modes where travel is necessary.
<b>Employee Commuting</b>	Sustainable Commuting Promotion	Promote more sustainable commuting options through hybrid working and travel awareness initiatives to reduce Scope 3 commuting emissions.
<b>Waste &amp; Resources</b>	Firm-Wide Recycling Programme	Implement a recycling programme with clear guidance for waste segregation across all offices to reduce waste and improve resource efficiency.
<b>Procurement &amp; Supply Chain</b>	Sustainable Procurement Practices	Partner with eco-friendly suppliers and embed sustainability criteria into procurement decisions to reduce indirect (Scope 3) supply chain emissions.

<b>Monitoring &amp; Reporting</b>	Scope 3 Expansion	Expand annual GHG reporting to include additional Scope 3 categories, improving data coverage and enabling more comprehensive carbon management.
<b>Governance &amp; Engagement</b>	Staff Environmental Awareness	Deliver staff training and internal campaigns to increase environmental awareness and encourage sustainable behaviours across all operations.
	Client Collaboration on Sustainability	Collaborate with clients to integrate sustainability considerations into legal services and promote best practice in environmental performance.

## 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<sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>2</sup>.

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<sup>3</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

### Signed on behalf of the Supplier:



Date: 17<sup>th</sup> March 2026

<sup>1</sup> <https://ghgprotocol.org/corporate-standard>

<sup>2</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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