



BELLEVUE
LAW

Bellevue Law FY25 Emissions Summary

February 2026

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01

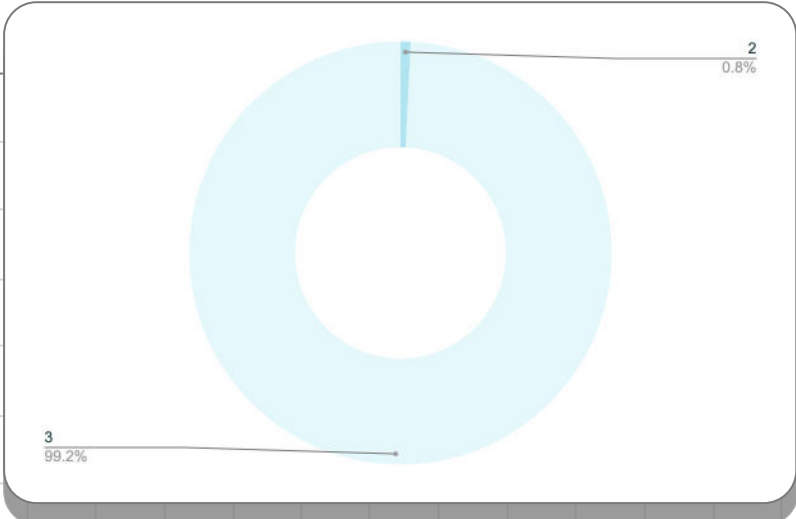
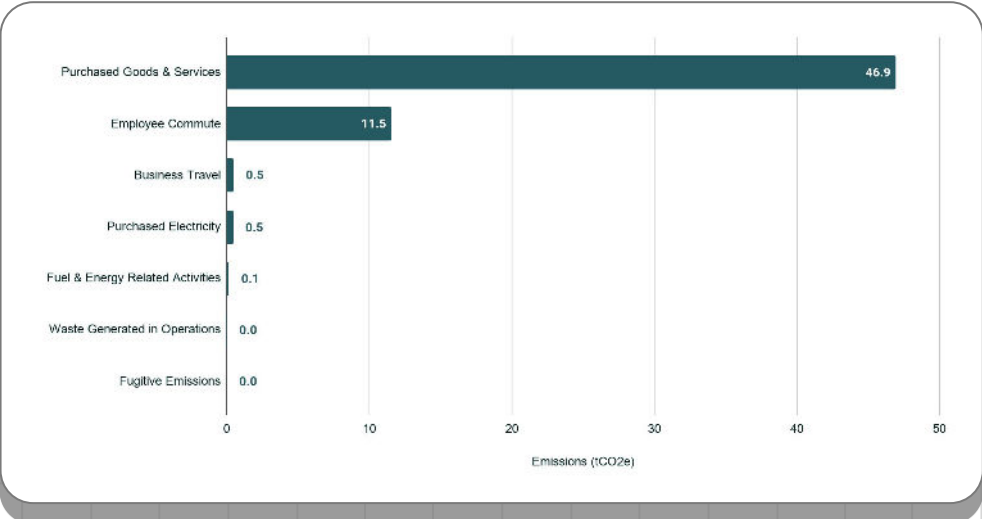
Emission Summary

FY25 Total Emissions - Location

The total location-based emissions for Bellevue Law during April 2024 to March 2025 were:

60 tCO₂e

- Scope 1
0.0017 tCO₂e
- Scope 2
0.5 tCO₂e
- Scope 3
59 tCO₂e

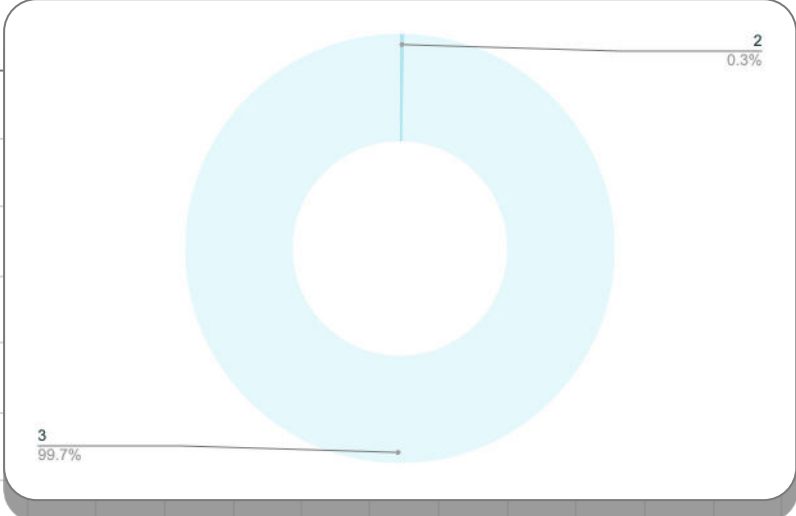
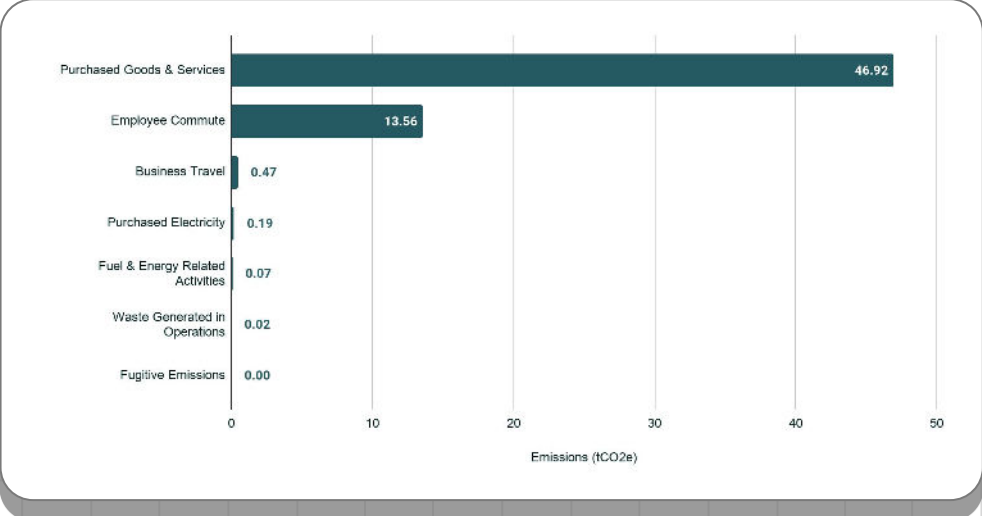


FY25 Total Emissions - Market

The total market-based emissions for Bellevue Law during April 2024 to March 2025 were:

61 tCO₂e

- Scope 1
0.0017 tCO₂e
- Scope 2
0.2 tCO₂e
- Scope 3
61 tCO₂e



02

Emission Trend



FY24 v FY25 Emissions



Emission Increases

- Purchased Goods & Services has increased due to an increase in employees and consultants from 21 in FY24 to 27 in FY25.
- Employee commuting emissions have increased due to an increase in the number of employees commuting into the office on a regular basis from 4 in FY24 to 7 in FY25.
- Business Travel emissions have increased due to a change in methodology during FY25.



Emission Reductions

- There have been reductions in purchased electricity and waste but this is due to a decrease in the DEFRA emission factor compared to the prior year, as data was estimated using FY24 figures.

FY24 Location Emissions

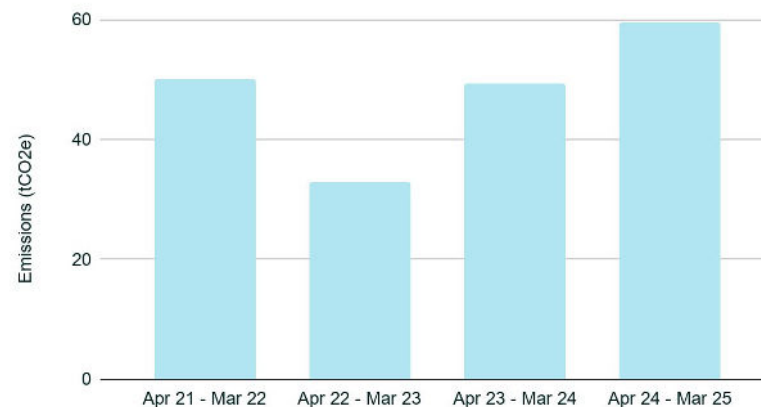
49
tCO₂e

FY25 Location Emissions

60
tCO₂e

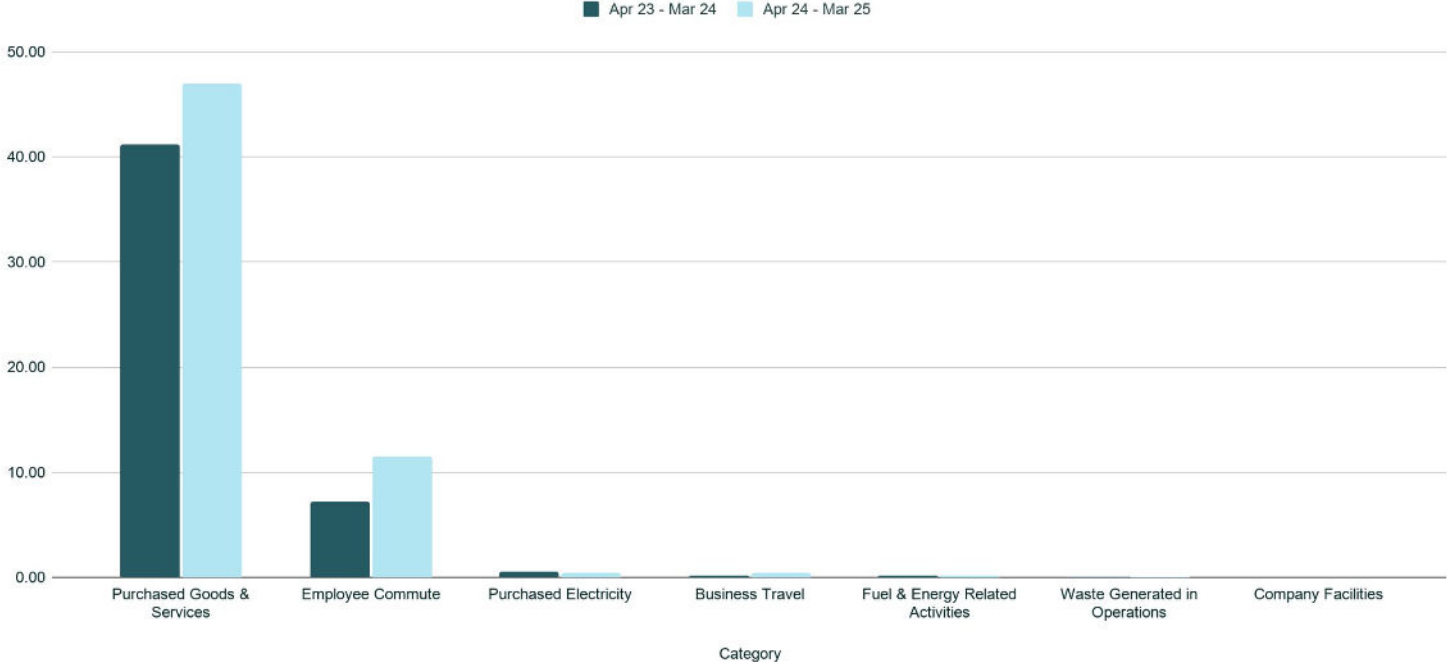
21% increase from FY24

Emissions per Year



FY24 vs FY25 Emissions

Comparison of emissions trend per emission category



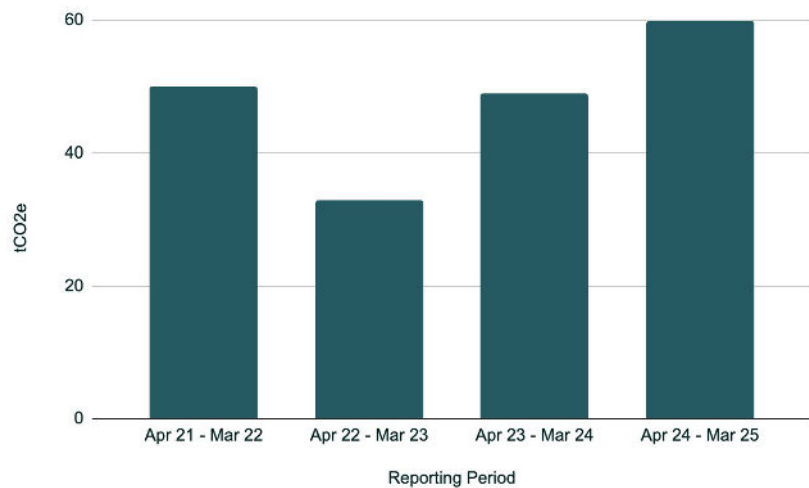
2024 vs 2025 Emissions

Comparison of emissions trend per emission category

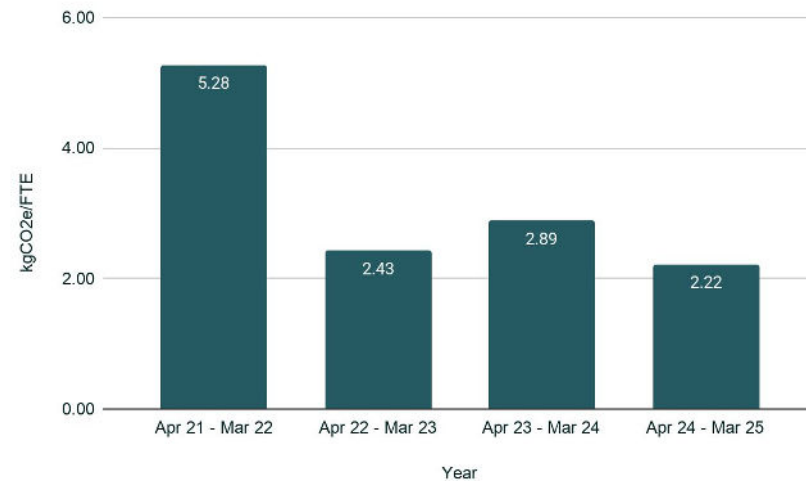
Scope	Category	Apr 23 - Mar 24	Apr 24 - Mar 25	% Change	Notes
3	Purchased Goods & Services	41.24	46.92	13.77%	Due to an increase in employees and consultants from 21 in FY24 to 27 in FY25
3	Employee Commute	7.19	11.52	60.26%	Due to an increase in the number of employees commuting into the office on a regular basis from 4 in FY24 to 7 in FY25.
2	Purchased Electricity	0.59	0.45	-22.87%	Due to change in emission factor, usage has been estimated using FY24 data
3	Business Travel	0.20	0.47	133.50%	Due to a change in methodology in FY25, using spend-based emission factors
3	Fuel & Energy Related Activities	0.14	0.15	0.15%	
3	Waste Generated in Operations	0.02	0.02	-6.63%	Due to change in emission factor, usage has been estimated using FY24 data
1	Company Facilities	0.0017	0.0017	0.00%	
	Total	49	60	20.55%	

Weighted Emission YoY Comparison

Total Emissions (tCO₂e)



Emissions per FTE



03

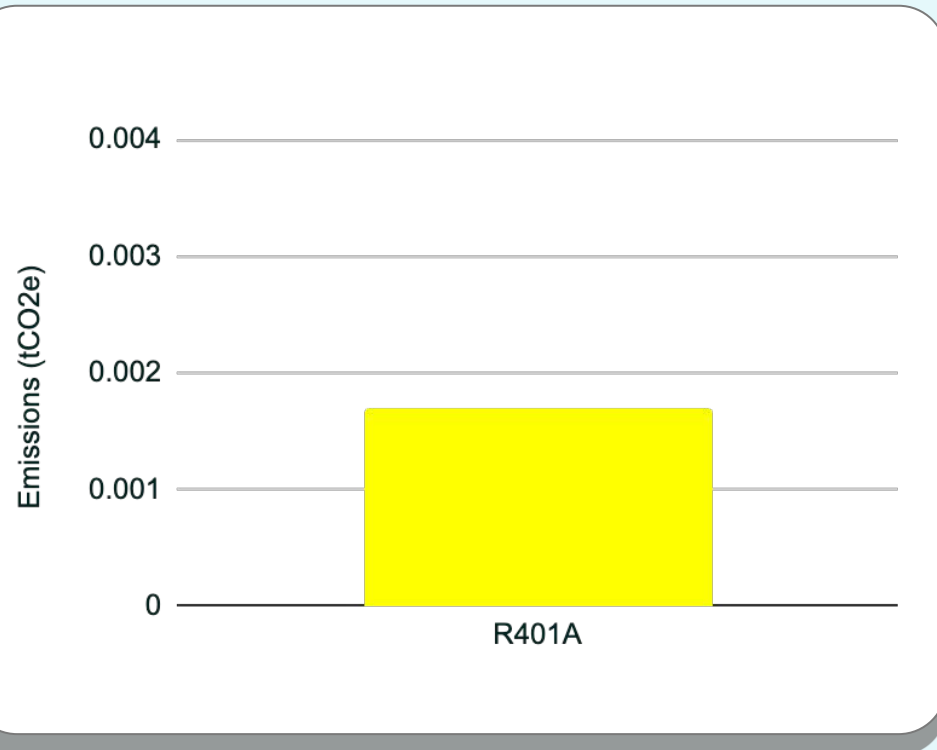
Emissions by Category

Scope 1

Bellevue Law's total Scope 1 emissions for the 2024 reporting year amounted to 0.0017 tCO₂e. These emissions originated entirely from refrigerant usage associated with the air conditioning system at Bellevue's office, with no other direct emissions sources identified within the organisation's operational boundary during the reporting period.

As direct measurement of refrigerant losses was not feasible, these emissions have been calculated on an estimated basis. The methodology takes into account the number of months of active air conditioning usage throughout the year, combined with an approximate leakage rate applied to the refrigerant charge in the system.

While this estimation approach introduces a degree of uncertainty, it provides a reasonable proxy for actual refrigerant-related emissions and aligns with standard practice for small office environments where precise leakage monitoring is impractical.



Scope 2 Electricity

The total Scope 2 emissions for Bellevue Law in 2024 were 0.5 tCO₂e. The Market-based Scope 2 emissions were 0.2 tCO₂e.

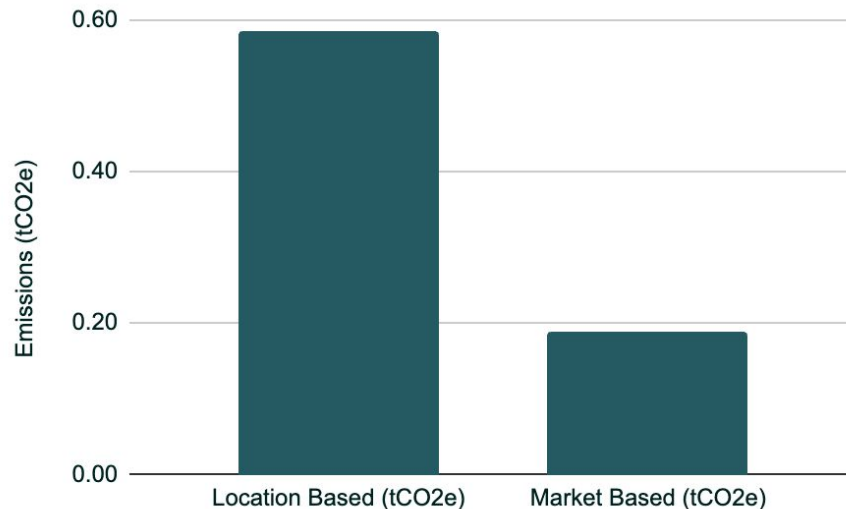
Bellevue Law emissions are lower via the market-based method because the tariff used at the office is lower than the residual mix emissions.

What is being calculated?

There are two methods of reporting the emissions related to electricity consumption, these are called location and market-based reporting.

The location-based or place-based method calculates the emissions from electricity use based on the average emission intensity of the power grid you're using.

A market-based method calculates the emissions from the electricity you and your company purchase. The market-based method is intended to support the use and reporting of green energy tariffs.

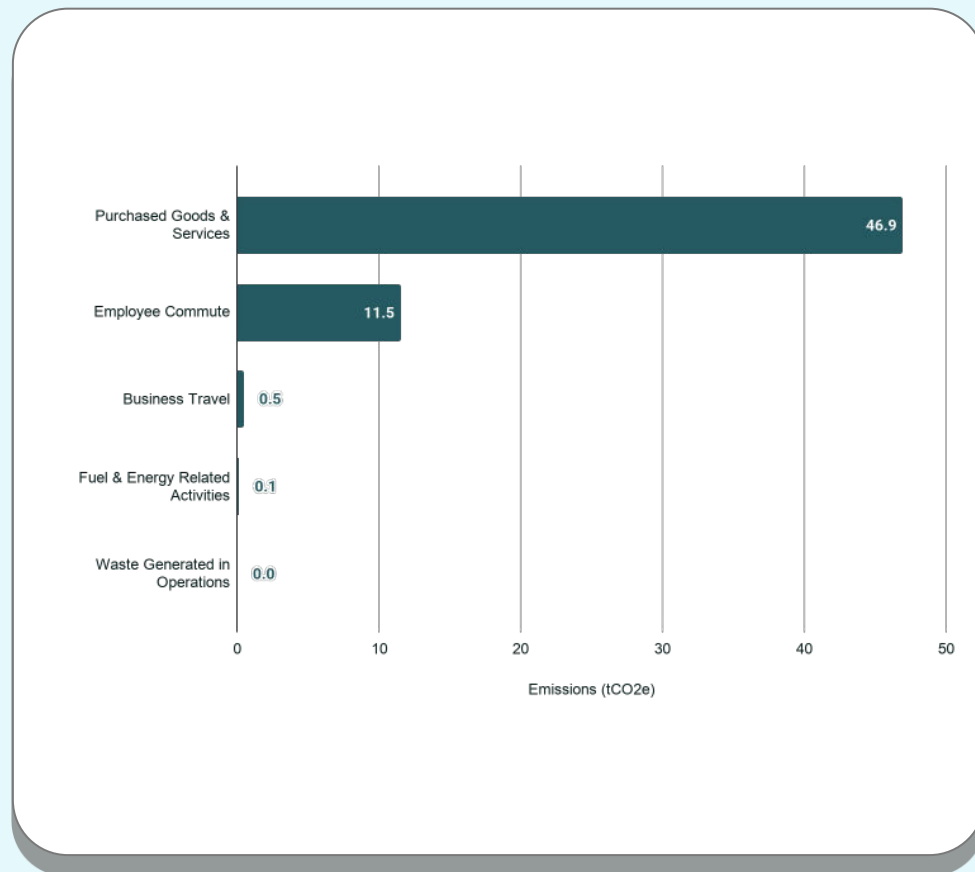


Facility	Electricity Consumption kWh	Change from FY24 %
London Office	19528.67	0%

Scope 3

Scope 3 value chain emissions accounted for 99% of Bellevue Law total location-based emissions in FY25.

Category	Emissions (tCO2e)	Emissions %
Purchased Goods & Services	46.9	79%
Employee Commute	11.5	19%
Business Travel	0.47	0.80%
Fuel & Energy Related Activities	0.15	0.24%
Waste Generated in Operations	0.02	0.03%

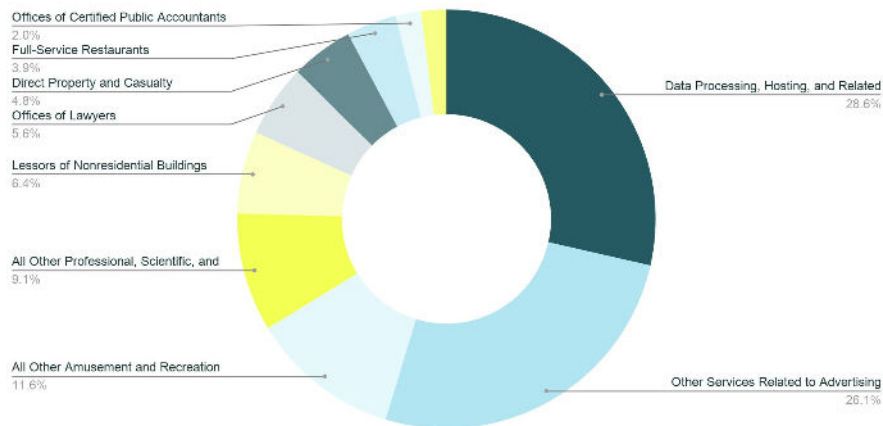


Purchased Goods and Services

Purchased Goods & Services (PG&S) represent 79% of Bellevue Law emissions.

The top two categories contributing are Software Services and Advertising Services. Emissions have been calculated using data on spend, and average emissions factors for spend per activity type.

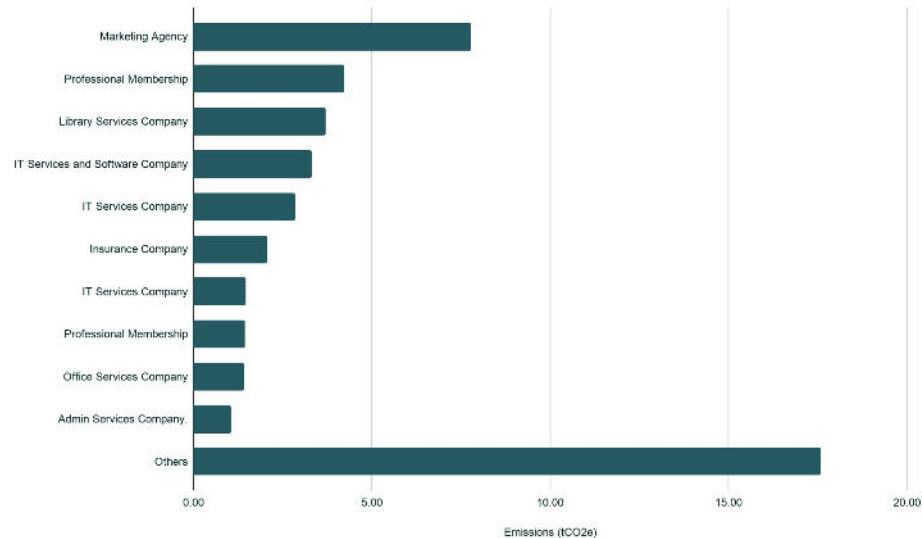
Emissions by Category



Purchased Goods and Services

Purchased Goods & Services (PG&S) represent 79% of Bellevue Law's emissions.. The top ten suppliers account for 59% of PG&S emissions, meaning the footprint is concentrated within a small group of vendors.

As these figures are spend-based, they reflect financial outlay weighted by sector-average emission factors rather than actual supplier performance. Requesting primary emissions data from the top-ranked vendors would both improve reporting accuracy and create leverage to reduce emissions at source.



Employee Commuting

Employee Commuting represents 19% of Bellevue Law's Emissions.

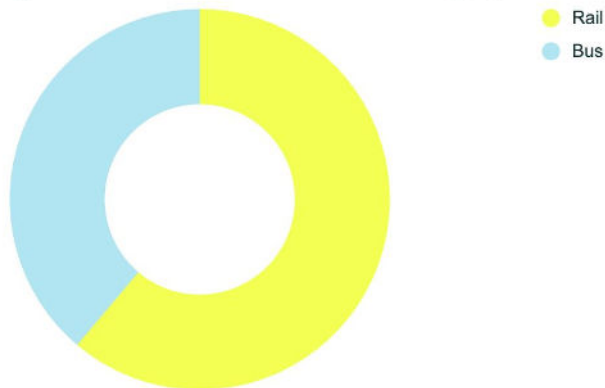


The employee survey showed that employees cover the most distance by Rail to get to work, followed by Bus.

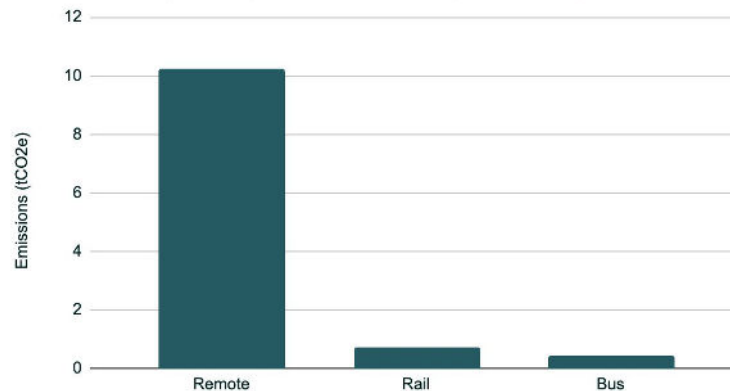


Working from home emissions are considered "optional" within the GHG protocol, so can be treated differently for target-setting purposes.

Percentage of total distance for commuting by mode



Emissions (tCO2e) from commuting & working from home



Business Travel

Business Travel represents 0.8% of Bellevue Law's Emissions.

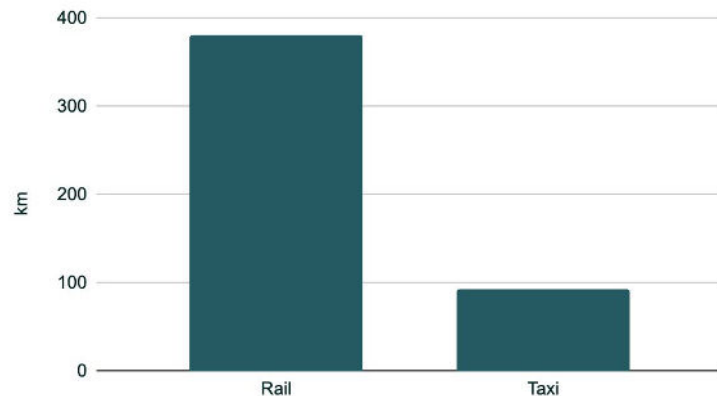


Most business travel was done by rail, this includes both national rail and the London underground.

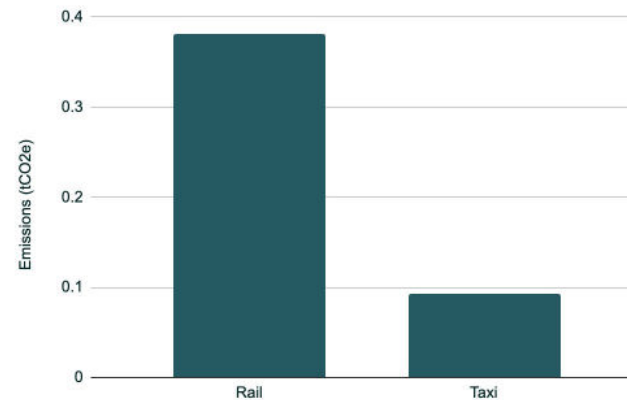


Emissions were calculated using spend-based data, and average emissions factors for spend per activity type.

Business Travel Distance Travelled



Business Travel Emissions



03

Methodology and Additional Guidance

Methodology

This report is built on the Greenhouse Gas (GHG) Protocol Corporate Standard reporting framework and considers all necessary emissions across Scope 1, 2 and 3.

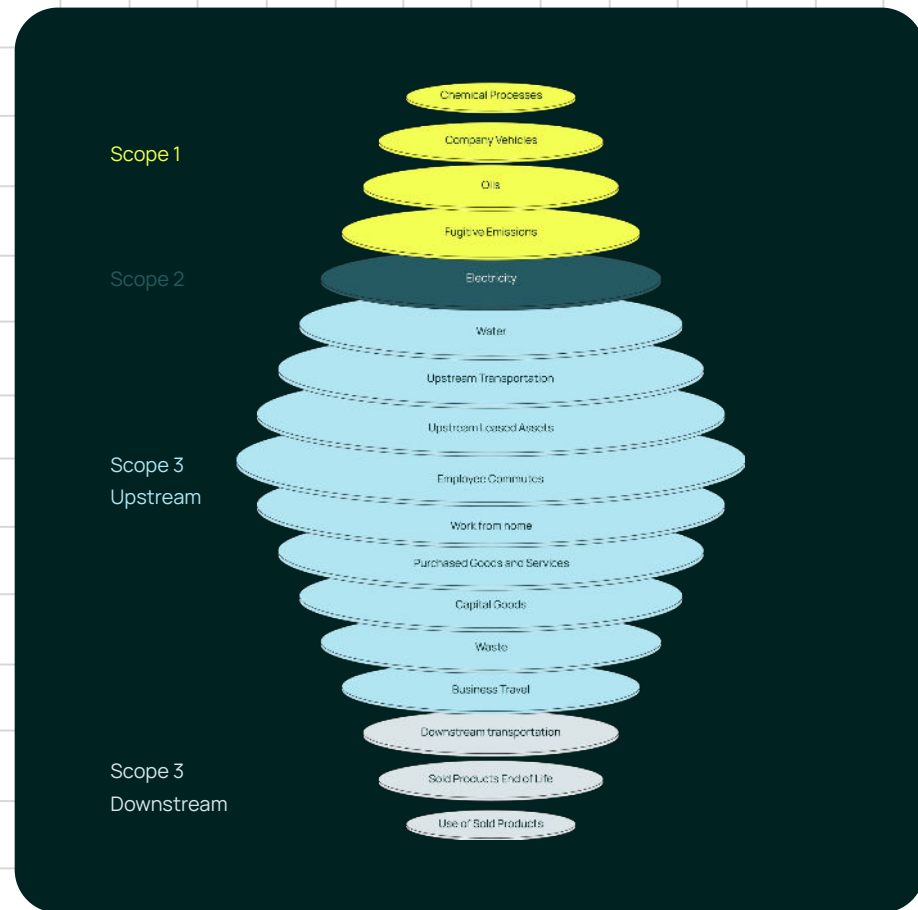






→ Reporting Boundary

This study has used a reporting approach of operational control, including Bellevue Law's supply chain emissions. The image on the right-hand side outlines the GHG Protocol Categories that are included in this report.

→ Exclusions

There were no items of note that were excluded in the analysis of business.



Category	Data Type	Methodology/Assumptions	Improvements	Data Quality
Company Facilities	Estimated	Scope 1 emissions relate solely to refrigerant leakage from air conditioning units at the client's single office. As direct top-up records were not available, emissions were estimated based on assumed AC usage patterns and standard leakage rates for the equipment in use.	Maintain records of refrigerant top-ups and equipment servicing to enable activity-based reporting in future years. Where equipment is replaced, prioritise units using lower-GWP refrigerants.	
Purchased Electricity	Activity-based (estimated)	FY25 electricity consumption data was not available at the time of reporting, so usage was estimated based on FY24 actuals for the client's single office location. Both location-based and market-based approaches were applied. The client is on a renewable electricity tariff, which is reflected in the market-based figure.	Collect actual metered electricity consumption data for the reporting year to replace estimated figures, and retain supplier documentation (e.g. REGO certificates) to substantiate the renewable tariff under the market-based approach.	
Purchased Goods & Services	Spend-based	A spend-based approach was applied using the client's purchase ledger and relevant spend emission factors from the US EPA. Expenditure was classified into categories through manual mapping based on spend descriptions. Where primary activity data was available for specific purchased goods and services, the corresponding spend was excluded to avoid double counting.	Initiate a supplier engagement programme to source supplier-specific emissions data, reducing dependency on spend-based estimates (e.g. distributing questionnaires to top suppliers to gather actual emissions data). Develop sustainable procurement policies that prioritise lower-carbon products and suppliers with carbon reduction targets.	
Waste Generated in Operations	Activity-based (estimated)	Waste data was estimated based on FY24 actuals, as FY25 data was not available at the time of reporting. Data was provided on a weight basis and broken down by disposal route. The scope covers a single office location.	Collect actual waste data for the reporting year from the waste contractor, broken down by disposal route and material type, to replace estimated figures.	
Business Travel	Spend-based	Business travel emissions were calculated using spend-based data from the client's purchase ledger, covering all travel modes (flights, rail, taxis, and hotels) for the reporting year. This represents a change in methodology from FY24.	Transition to activity-based data collection (e.g. capturing distance, mode of transport, and class of travel) to improve accuracy and enable more targeted reduction strategies.	
Employee Commute	Average-data	Data was gathered via a commuting survey distributed to the client's employees, which achieved a high response rate. Responses captured both commuting patterns and working-from-home days. Data was uplifted to account for all employees.	Aim to maintain or improve the survey response rate year on year to increase data accuracy and reduce reliance on assumptions.	

04

Reductions, Targets & Next Steps

Offset partners we work with

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only carbon removals.



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