

Freshfields US LLP

California voluntary carbon market
disclosures act

February 11, 2025

AB1305 – Voluntary carbon market disclosure act information

As of January 1, 2025

Freshfields US LLP (and its affiliated entities, if applicable) provides the following disclosures pursuant to the California Voluntary Carbon Market Disclosures Act (VCMDA), as codified at Cal. Health & Safety Code § 44475 et seq.

This disclosure relates to Sections 44475.2 and 44475.3 of the Health and Safety Code only, as we do not market or sell offsets within the state of California. Further, information provided relates to fiscal year May 1 2023 to April 30 2024.

§ 44475.1 Purchase or use of voluntary carbon offsets

Freshfields offsets the following elements of its carbon footprint[, as quantified by Freshfields and verified by independent third-party Carbon Footprint Ltd (see Table 3 below),] through the purchase of voluntary carbon offsets:

- All Scope 1 emissions;
- All Scope 2 (market-based) emissions; and
- Selected Scope 3 emissions categories: paper and water (from purchased goods and services), fuel- and energy-related activities, waste generated in operations, employee commuting, business travel.

Table 1 indicates the range of carbon credits we have sourced to offset these emissions.

Table 1: Purchase or use of carbon offsets retired against our FY2023/24 footprint

Name of the business entity selling the offset	Project identification number	Project name as listed in the registry	Project type	Offset type	Protocol used	Site location	Third-party verifier	Total offsets allocated
Climate Impact Partners Ltd	GS 407	GYAPA COOK STOVES PROJECT IN GHANA	Clean cookstove distribution	Reduction/avoidance	GS TPDDTEC	Ghana	Gold Standard	10,000
Climate Impact Partners Ltd	VCS 1257	Wind Power Project of CLP Wind Farms (India) Private Limited	Wind	Reduction/avoidance	ACM0002	India	Verra	9,211

In addition, over this reporting year we continued our investment in the [Reforestation in East Africa Programme \(REAP\)](#)¹ which is generating carbon credits for use by the firm in future years. Table 2 delineates these investments.

¹ Freshfields has provided this link for your convenience but does not control or endorse the website and is not responsible for the products, services, content, links, privacy policy, or security policy of the website.

Table 2: Purchase or use of carbon offsets for use in future years

Name of the business entity selling the offset	Project identification number	Project name as listed in the registry	Project type	Offset type	Protocol used	Site location	Third-party verifier	Total offsets allocated
Climate Impact Partners Europe Ltd	955	TIST Program in Uganda, VCS 006	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Uganda	Verra	18,796
Climate Impact Partners Europe Ltd	899	TIST Program in Kenya, VCS 006	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Kenya	Verra	54,622
Climate Impact Partners Europe Ltd	595	TIST Program in Kenya, VCS 002	Agriculture Forestry and Other Land Use	Removal	AR-AMS0002	Kenya	Verra	13,512
Climate Impact Partners Europe Ltd	594	TIST Program in Kenya, VCS 001	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Kenya	Verra	4,616
Climate Impact Partners Europe Ltd	824	TIST Program in Uganda, VCS 001	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Uganda	Verra	22,000
Climate Impact Partners Europe Ltd	597	TIST Program in Kenya, VCS 004	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Kenya	Verra	5,958
Climate Impact Partners Europe Ltd	596	TIST Program in Kenya, VCS 003	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Kenya	Verra	15,042
Climate Impact Partners Europe Ltd	993	TIST Program in Uganda, VCS 005	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Uganda	Verra	10,867
Climate Impact Partners Europe Ltd	996	TIST Program in Kenya, VCS 009	Agriculture Forestry and Other Land Use	Removal	AR-AMS0001	Kenya	Verra	4,337
Climate Impact Partners Europe Ltd	2339	TIST Program in Uganda, VCS-CCB 010	Agriculture Forestry and Other Land Use	Removal	AR-AMS0007	Uganda	Verra	13,250

§ 44475.2 Freshfields’ carbon emissions reduction claims

Freshfields’ commitment to environmental sustainability has been longstanding. We were one of the first law firms to offset our emissions in 2007 and, more recently, have committed to ambitious science-based targets (SBTs) to drive our emissions downwards to net zero in line with the Paris ambition (holding the increase in the global average temperature to below 1.5°C above pre-industrial levels).

Table 3: Claims made by Freshfields regarding offsetting, carbon neutrality, and emissions reduction

Claim	Further information and publications
Carbon neutrality	<p>Freshfields was one of the first international law firms to offset its carbon emissions in 2007. We have continued to offset our emissions (as delineated in Purchase or use of voluntary carbon offsets above) since that time in order to maintain carbon neutral status, as discussed in our most recent responsible business report:</p> <p>2024-freshfields-responsible-business-report.pdf</p> <p>We have validated our annual carbon footprint since 2019. The latest verification report by independent third-party Carbon Footprint Ltd may be accessed here:</p> <p>https://www.freshfields.com/4a4ab3/globalassets/about-us/rb/report-pdfs/global-carbon-footprint-assurance-statement-202324</p>
Emissions reduction	<p>Our commitment to near-term science-based targets (SBT) on carbon emissions reduction is stated here:</p> <p>https://www.freshfields.com/en-gb/news/2023/01/freshfields-affirms-commitment-to-ambitious-climate-action-through-science-based-targets/</p> <p>These targets are validated by the Science-Based Targets initiative (SBTi):</p> <p>https://sciencebasedtargets.org/target-dashboard</p> <p>Details of our carbon footprint and progress towards our environmental targets can be found in our most recent responsible business report:</p> <p>https://www.freshfields.com/4a88f1/globalassets/about-us/rb/rb-report-2024/2024-freshfields-responsible-business-report.pdf#page=43</p>

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