

CARBON REDUCTION PLAN

1. Our Responsibilities

As a predominantly home-working organisation with minimal office use, our direct emissions are low; however, we recognise our responsibility to measure, report and reduce the emissions that are relevant to our operations.

2. Baseline Emissions Footprint

Because our organisation has a small physical footprint and limited travel, our emissions are primarily within **Scope 3**. We establish our baseline using the most recent full year of available data.

3. Scope 1 – Direct Emissions

We have an office that is used for meetings etc; however, we do not operate any fuel-burning equipment, gas heating systems under our control, or company-owned vehicles.

Scope 1 emissions = 0 tCO₂e.

4. Scope 2 – Indirect Energy Emissions

Scope 2 emissions relate to electricity consumed in our office, which is used for meetings. We obtain annual electricity usage data from the office provider and apply the relevant government conversion factors to calculate our emissions.

Scope 2 emissions = low, measured annually

5. Scope 3 – Other Indirect Emissions

As a predominantly home-working organisation, the majority of our carbon footprint falls within Scope 3. We measure the categories that are relevant and material to our operations, including:

- Employee home-working emissions, using standardised government-approved carbon factors
- Business travel emissions, based on mileage logs and travel receipts
- Digital and cloud-service emissions, estimated using usage data and published carbon factors
- Purchased goods and services, using spend-based estimates where appropriate
- Office-related emissions not under our direct control, such as landlord-managed heating or building services

Scope 3 emissions = measured annually using recognised conversion factors

6. Current Emissions Reporting Method

We measure our emissions annually using a lightweight but compliant method that includes:

- Office electricity usage (from office provider)
- Business travel records
- Standardised home-working carbon factors
- Digital usage data (e.g., video call hours)
- Spend-based estimates for purchased goods and services

This approach is proportionate to our size and operating model while remaining aligned with recognised carbon reporting standards.

7. Carbon Reduction Targets

We aim to reduce our carbon emissions through practical, achievable actions that reflect our home-working model, such as a:

- Reduction in business travel emissions through virtual-first meetings
- Reduction in digital-related emissions through cloud-efficiency practices
- Reduction in office-related emissions through energy-efficient practices and reduced occupancy

8. Carbon Reduction Measures

To achieve these targets, we will implement the following measures:

A. Travel & Meeting Practices

- Virtual-first approach to meetings
- Low-carbon travel choices where travel is essential
- Monitoring and reporting of travel emissions

B. Home-Working Sustainability

- Guidance for employees on energy-efficient home-working
- Encouraging renewable energy tariffs where available
- Annual review of home-working carbon factors

C. Digital Carbon Reduction

- Optimising cloud storage and digital tools
- Reducing unnecessary data retention
- Encouraging low-energy digital behaviours (e.g., video-off meetings where appropriate)

D. Sustainable Procurement

- Prioritising suppliers with environmental credentials
- Including sustainability considerations in purchasing decisions
- Reducing the frequency of equipment replacement

E. Office-Related Measures

- Ensuring the shared office uses energy-efficient lighting and equipment
- Minimising printing and physical waste
- Responsible disposal of IT equipment and office materials

F. Governance & Responsibility

Our Social Value Lead is responsible for:

- Annual carbon measurement
- Monitoring progress against reduction targets
- Reporting to senior leadership
- Updating the Carbon Reduction Plan annually
- Ensuring compliance with PPN 06/21 requirements where possible

G. Declaration & Compliance

This **Carbon Reduction Plan** has been completed in accordance with PPN 06/21 and associated guidance. It is reviewed and updated annually and published on our website or made available to clients upon request.

Signed by: *A Ellis*_____ Date: 27/04/2026_____

On behalf of Cognisco Limited