

# SmartCo Consulting Limited

## Carbon Reduction Plan

PPN 006 aligned | Reporting period: September 2024 to September 2025

Publication date: Jan 2026

### Data basis and extrapolation note

SmartCo Consulting Limited has historically reported greenhouse gas emissions using an annual reporting cycle ending in September. During 2025, the company reviewed and enhanced its carbon accounting methodology to align with the Greenhouse Gas Protocol, SECR requirements and PPN 006 Carbon Reduction Plan standards. As a result of these reporting changes, the April to September 2025 dataset has been extrapolated to provide an estimated twelve-month position for September 2024 to September 2025. This is a transitional approach; future Carbon Reduction Plans will be based on actual full-year emissions data collected under the updated reporting framework.

### Commitment to achieving Net Zero

SmartCo Consulting Limited is committed to achieving Net Zero greenhouse gas emissions by 2040 across its full emissions boundary, including Scope 1, Scope 2 and relevant Scope 3 emissions.

The company recognises its responsibility to measure, manage and reduce the environmental impact associated with its operations, supply chain and business activities. Its carbon reduction approach follows the hierarchy of avoiding emissions where possible, reducing emissions at source, replacing higher-carbon activities with lower-carbon alternatives, and only considering offsetting for verified residual emissions that cannot reasonably be eliminated through operational changes.

### Baseline emissions footprint

Baseline emissions record greenhouse gases produced in the past and provide the reference point against which emissions reduction can be measured.

| Baseline year: 2023-2024   | Baseline emissions: 19.63 tCO <sub>2</sub> e |
|--|--|
| <b>Additional details relating to the baseline emissions calculations</b>  |  |
| The baseline year is 2023-2024. Historical data in the attached report shows Scope 1 emissions of 0.00 tCO <sub>2</sub> e, Scope 2 emissions of 0.63 tCO <sub>2</sub> e, Scope 3 Category 6 business travel emissions of 19.00 tCO <sub>2</sub> e and total baseline emissions of 19.63 tCO <sub>2</sub> e. Earlier reporting combined business travel and employee commuting and did not include all expanded Scope 3 categories now being reported. This baseline is therefore used as the historic reference point, with methodology improvements noted for transparency. |  |
| Emissions  | Total (tCO <sub>2</sub> e)                   |
| Scope 1  | 0.00   |
| Scope 2  | 0.63   |
| Scope 3 (included sources: Category 6 Business Travel)   | 19.00  |
| Total emissions  | 19.63  |

# Current emissions reporting

## Note on N/A reporting for Scope 1, Scope 2 and Scope 3 Category 4

Scope 1 is reported as N/A because SmartCo Consulting does not directly combust fuel on site and does not operate owned or controlled fuel-consuming assets. Scope 2 is reported as N/A because electricity and heating are supplied and controlled by the serviced office landlord rather than by SmartCo Consulting directly; these impacts are treated under Scope 3 Category 8, Upstream leased assets. Scope 3 Category 4, Upstream transportation and distribution, is reported as N/A because SmartCo Consulting does not own, operate or contract transportation services for the delivery of goods or materials to its offices. These positions will be reviewed annually and emissions will be reported if relevant activities arise.

| Emissions source   | September 2024-September 2025 (tCO2e) |
|--|---------------------------------------|
| Scope 1  | N/A                                   |
| Scope 2  | N/A                                   |
| Scope 3: Category 1 Purchased goods and services               | 26.78                                 |
| Scope 3: Category 2 Capital goods                              | 1.80                                  |
| Scope 3: Category 4 Upstream transportation and distribution   | N/A                                   |
| Scope 3: Category 5 Waste generated in operations              | 0.10                                  |
| Scope 3: Category 6 Business travel                            | 2.92                                  |
| Scope 3: Category 7 Employee commuting                         | N/A                                   |
| Scope 3: Category 8 Upstream leased assets                     | 1.08                                  |
| Scope 3: Category 9 Downstream transportation and distribution | N/A                                   |
| <b>Total emissions</b>   | <b>32.70</b>                          |

Associated energy use in the interim report was 7,177.36 kWh, comprising 4,137.77 kWh for business travel and 3,039.59 kWh for upstream leased assets. Extrapolated across the twelve-month reporting period, estimated energy use is 14,354.72 kWh.

## Emissions reduction targets

In order to continue progress towards achieving Net Zero by 2040, SmartCo Consulting Limited has adopted targets focused on absolute emissions, emissions intensity, data completeness and category-level reduction activity.

Based on the extrapolated current reporting year total of 32.70 tCO2e, SmartCo Consulting projects emissions will decrease over the next five years to 26.16 tCO2e by 2030. This represents a reduction of 20% against the extrapolated September 2024 to September 2025 reporting year estimate. This target should be reviewed once actual twelve-month emissions data is available.

| Metric                  | Baseline 2023-2024 | Current estimate 2024-2025 | 2030 target           |
|-------------------------|--------------------|----------------------------|-----------------------|
| Total emissions (tCO2e) | 19.63              | 32.70                      | 26.16                 |
| Approach                | Historic baseline  | Extrapolated from April-   | 20% reduction against |

|                 |     |                             |                          |
|-----------------|-----|-----------------------------|--------------------------|
|                 |     | September 2025 interim data | current estimate         |
| Net Zero target | N/A | 2040 target confirmed       | Continue pathway to 2040 |

## Carbon reduction projects

### Completed carbon reduction initiatives

The following environmental management measures and projects have been implemented since the baseline period and are relevant to the delivery of future contracts:

- Improved carbon reporting methodology and alignment with the Greenhouse Gas Protocol, Corporate Value Chain Scope 3 Standard and UK Government conversion factors.
- Clearer emissions boundary treatment for serviced office energy, with landlord-supplied energy allocated to Scope 3 Category 8 rather than Scope 1 or Scope 2.
- Separate reporting of business travel from employee commuting, improving transparency and future comparability.
- Inclusion of expanded Scope 3 categories including purchased goods and services, capital goods, waste generated in operations, business travel and upstream leased assets.
- Use of finance system data for business travel and emissions calculations, including air travel, land travel, taxis and hotel stays where data was available.
- Initial assessment of waste using recognised UK office waste benchmarks while direct serviced-office waste records are obtained.
- Commitment to annual review and publication of the Carbon Reduction Plan in line with PPN 006 requirements.

The extrapolated current reporting estimate is higher than the historic 2023-2024 baseline because the current methodology includes a broader set of Scope 3 categories, particularly purchased goods and services, capital goods and upstream leased assets. This means the increase primarily reflects improved reporting coverage and data quality rather than a like-for-like increase in operational emissions.

### Future carbon reduction initiatives

- Embed environmental considerations into procurement decisions and prioritise suppliers with clear sustainability commitments.
- Request emissions data from key suppliers and move progressively from spend-based estimates to supplier-specific data.
- Extend the useful life of IT equipment and prioritise repair, reuse, refurbishment and responsible end-of-life recycling.
- Promote virtual meetings where suitable and encourage lower-carbon travel choices, particularly rail where practical.
- Improve travel records so that distance, mode and purpose are captured consistently, including rail distances.
- Conduct an annual employee commuting survey to capture mode, frequency and approximate travel distance and establish a reliable commuting baseline.
- Engage serviced office providers on electricity, gas and waste data, renewable electricity procurement and building-level emissions transparency.
- Review Categories 4 and 9 annually and include emissions if relevant transportation or distribution activities arise.

## 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, using the appropriate UK Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements where applicable, and the required subset of Scope 3 emissions has 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 by the board of directors or equivalent management body.

Signed on behalf of SmartCo Consulting Limited:

Signature: \_\_\_\_\_ *Rhys Hefford* \_\_\_\_\_

Name: \_\_\_\_\_ Rhys Hefford \_\_\_\_\_

Position: \_\_\_\_\_ CEO \_\_\_\_\_

Date: \_\_\_\_\_ 16 Jan 26 \_\_\_\_\_