Transformation Nous Limited

Carbon Reduction Plan 2026

01/01/2026

Supplier name: Transformation Nous Limited

Publication date: 01/01/2026

Commitment to achieving Net Zero

Transformation Nous Limited is committed to achieving Net Zero emissions by **2050 or before (projected to achieve 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	
Additional Details relating to the Baseline Emissions calculations. Our 2024 baseline was our initial emissions assessment and was prepared before we adopted the SME Climate Hub methodology and DEFRA conversion factors used from 2025 onwards. The baseline has not been restated; the effect of these methodology changes on year-on-year comparability is explained under Current Emissions Reporting below.	
Baseline year emissions: As a small management consulting firm that owns no company vehicles, we do not produce any Scope 1 emissions and have no intention to acquire assets which produce scope 1 emissions in the future.	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**0 tCO_2e**
Scope 2	**4.5 tCO_2e** ***Source:*** *Electricity – lighting, appliances, heating and air conditioning* *(Captured through supplier reports)*
Scope 3 **(Included Sources)**	**Total: 38.6 tCO_2e** **Category 1 –** Purchased goods and services: 10.05 tCO_2e (26%) **Category 2 –** Capital goods: 0.4 tCO_2e (1%) **Category 3 –** Fuel and energy related activities: 0.38 tCO_2e (1%)

	Category 4 – Upstream transportation and distribution: 8.88 tCO_2e (23%) **Category 5 –** Waste generated in operations: 3.86 tCO_2e (10%) **Category 6 –** Business travel: 9.41 tCO_2e (24%) **Category 7 –** Employee commuting: 5.02 tCO_2e (13%) **Category 8 –** Upstream leased assets: 0.6 tCO_2e (2%) **Category 9 –** Downstream transportation and distribution: 0 tCO_2e* (0%) **TN does not manufacture or ship any physical products to its clients, and therefore, produces no Category 9 emissions.* *(Sources: Supplier reports, internal employee survey etc.)*
Total Emissions	**43.1 tCO_2e**

Current Emissions Reporting

In 2025, emissions have been calculated using the SME Climate Hub methodology aligned to UK Government (DEFRA) conversion factors.

This represents a move to a more standardised and repeatable approach compared to prior estimates, improving consistency and auditability.

As a result, year-on-year changes reflect a combination of operational differences (including reduced travel and commuting), organisational changes (including headcount), and methodological updates (including the adoption of SME Climate Hub guidance, spend-based estimation for purchased services, and reclassification of landlord-controlled energy). As a result, not all categories are directly comparable year-on-year.

Reporting Year: 2025	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**0 tCO_2e**
Scope 2	**0 tCO_2e** *Transformation Nous does not directly procure electricity for its operations. As such, all electricity consumption associated with office use is landlord-controlled and reported under Scope 3 (Category 8 – Upstream leased assets). Scope 2 emissions are therefore nil.*

	(Captured through supplier reports)
Scope 3 **(Included Sources)**	**Total: 33.01 tCO_2e** **Category 1 –** Purchased goods and services: 19.13 tCO_2e *Increased spend on purchased professional services: emissions estimated using DEFRA spend-based factors.* **Category 2 –** Capital goods: 0.03 tCO_2e **Category 3 –** Fuel and energy related activities: 0.72 tCO_2e **Category 4 –** Upstream transportation and distribution: 0 tCO_2e *Upstream transportation and distribution (Category 4) is not considered a material source of emissions for Transformation Nous and may be partially captured within spend-based estimates under Category 1.* **Category 5 –** Waste generated in operations: 0.24 tCO_2e **Category 6 –** Business travel: 2.62 tCO_2e *Increased remote working while on project, and reduced travel overall for client work.* **Category 7 –** Employee commuting: 0.61 tCO_2e *More sustainable forms of commuting, increase in employees living locally, and reduced headcount.* **Category 8 –** Upstream leased assets: 9.66 tCO_2e *Change in premises to a larger office space with landlord-controlled energy: shift from scope 2 emissions to leased energy.* **Category 9 –** Downstream transportation and distribution: 0 tCO_2e* **TN does not manufacture or ship any physical products to its clients, and therefore, produces no Category 9 emissions.* *(Sources: Supplier reports, internal employee survey etc.)*
Total Emissions	**33.01 tCO_2e**

This reflects a transition from an initial baseline assessment to a more mature, data-driven approach to carbon management, with a focus on both emissions reduction and reporting robustness.

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have tightened and standardised our reporting methodology, and adopted the following carbon reduction targets:

Short term ambition: We are currently tracking ahead of our 2030 target trajectory to meet an annual total of 25.5 tCO_2e by 2030 (~41% reduction from our 2024 baseline), having

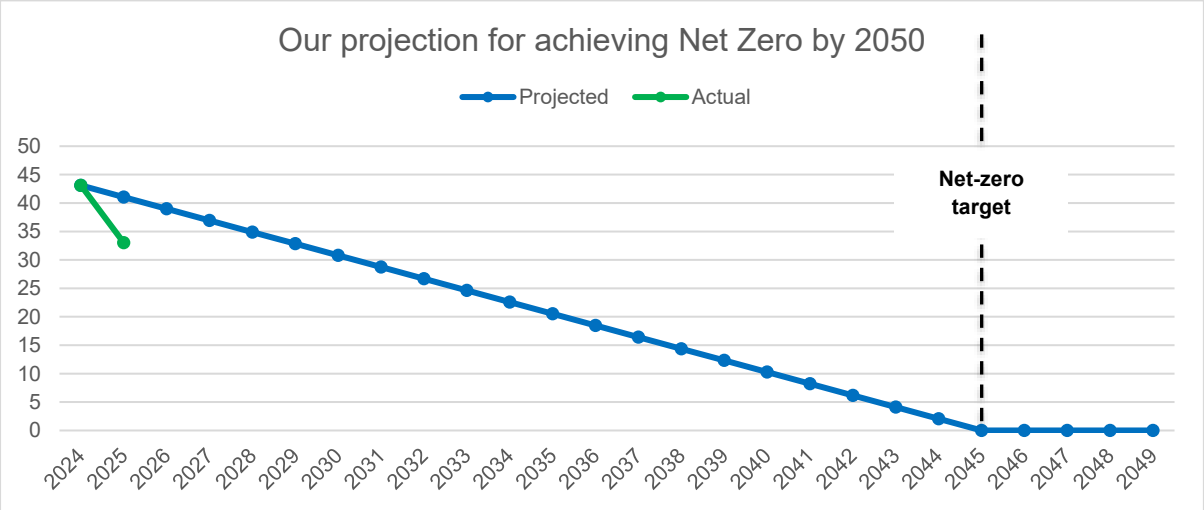
observed a **~23%** reduction in emissions from 2024 to 2025 driven in part by genuine operational changes, particularly reduced business travel and more sustainable commuting.

Building on this progress, by 2027 we aim to achieve a **10%** reduction in our current emissions, from 33.01 tCO_2e to 29.71 tCO_2e to remain on track for our target for 2030. In parallel, we will track emissions intensity metrics, including tCO_2e per employee and tCO_2e per £ revenue, to ensure reductions are achieved independently of organisational size.

Long-term ambition: Through our long-term carbon reduction plan (*see Carbon Reduction Projects below*), we anticipate achieving net-zero by **2045**, 5 years ahead of the government target to achieve net-zero across all sectors.

In summary, we project that our carbon emissions will decrease over the next five years to 25.5 tCO_2e by 2030. This is a reduction of approximately 41% against our 2024 baseline.

Projected 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 completed or implemented since the **2024** baseline. An overall reduction of 10.09 tCO2e (~23%) has been observed relative to the 2024 baseline, driven by a combination of reduced business travel, changes in commuting patterns, and improved operational practices. These figures should be interpreted in the context of a new and more robust reporting model than the 2024 baseline, as outlined in our 2025 CRP. These measures will be in effect when performing the contract.

In 2025, we implemented several measures to reduce our carbon footprint across our Scope 3 emissions (our Scope 1 & 2 emissions are nil). For example:

- Worked with our landlord to support a transition to a more sustainable energy provider, better understand and reduce our emissions e.g., using energy efficient lighting, insulation, minimising water waste
- Reduced business travel through a remote-first delivery model, avoiding unnecessary travel when working on client projects
- Embedded sustainable working practices through staff training and internal policy changes:
    - **Energy usage** e.g., switching off and unplugging devices that are not in use, using heating in an efficient manner
    - **Travel** e.g., commuting by bicycle or on foot, using taxis / rental cars only by exception
    - **Recycling and waste management** e.g., separating waste appropriately, minimising the use of paper internally, tracking our carbon emissions with our new waste collection service
    - **Purchasing** e.g., buying locally, limiting to essentials, making informed decisions
- Reviewed and refined internal policies and ways-of-working to consider environmental impact as a core determinant e.g., Encouraging travel by train in our policy for expensed travel - *these policies are reviewed on a 6-monthly basis against ISO 14001 standards*
- Standardised our reporting methodology to ensure consistency year-to-year, using a recognised SME emissions calculator
- Continued to complete an employee survey to track our Scope 3 emissions, including methods of commuting and go-to lunch spots (to monitor the scope 3 emissions from food in our broader value chain)

Future Carbon Reduction Initiatives

Following the success of our initiatives for 2025-2026, we are now progressing to a more data-driven and outcome focused approach for measuring and tracking our emissions. Our next phase of carbon reduction will focus on addressing our largest sources of emissions and further improving the quality and granularity of our reporting:

Short term (from June 2026):

- Complement carbon reduction efforts through further environmental and community initiatives e.g.,
    - Tree planting and re-forestation projects
    - Urban ‘greening’
- Increase low-carbon commuting share to 60-70% of employees, now around ~50% with a significant jump since the 2024 baseline
- Introduce supplier carbon consideration in procurement decision making – now our largest scope 3 category, and reduce emission intensity of purchased services spend by 10%

Longer term (within the next reporting year):

- Switch to a 100% Renewable Energy Guarantees of Origin (REGO) provider to minimise our upstream leased assets, and introduce a formal sustainability review with our landlord on an annual basis
- Complete further educational programmes and refreshers, continuing to promote sustainable practices for our employees inside and outside of our business operations
- Enhance the robustness and auditability of our data capture methods for reporting Scope 3 emissions
    - Tracking and reducing emissions per employee as we continue to grow our workforce
    - Tracking tCO_2e per £ revenue
    - Move to a quarterly data collection cycle
    - Introduce an audit trail for key assumptions across scope 3
- Offset 100% of unavoidable emissions using verified schemes

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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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[3].

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:

By: Andreas Hadjitheoris



Title: Managing Director

[1] https://ghgprotocol.org/corporate-standard
[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3] https://ghgprotocol.org/standards/scope-3-standard

On behalf of: TRANSFORMATION NOUS LIMITED

Date: 01/01/2026