CARBON REDUCTION PLAN 2026/2027

Carbon Reduction Plan: Carbon Sense Ltd.
Reporting Year: June 2025 – May 2026
Review: 31 May 2027

CARBON REDUCTION PLAN 2026

COMMITMENT TO ACHIEVING NET ZERO

Carbon Sense Ltd. is committed to achieving overall Net Zero emissions by 2045

Carbon Sense Ltd is a B Corp-accredited environmental consultancy based in Cornwall, UK. Founded in 2023, we support organisations across the UK in calculating, understanding, and reducing their carbon footprint through a straightforward, practical, and evidence-based approach. Our work is grounded in recognised methodologies, including the GHG Protocol, helping clients build credible, defensible carbon reporting that supports informed decision-making and long-term environmental performance.
.

BASELINE YEAR 2023/24

The baseline year is the fixed reference point against which future reductions are measured. 2023/24 is Carbon Sense Ltd's confirmed baseline, with a complete dataset across Scope 1, 2, and relevant Scope 3 categories. It will remain fixed unless a material change in structure, boundaries, or methodology triggers a recalculation, in line with GHG Protocol rules. No re-baselining is currently required.

REPORTING YEAR 1ST JUNE 2025 – 31ST MAY 2026

This period represents the organisation's 2025/2026 emissions. It provides a complete and reliable record of greenhouse gas emissions across Scope 1, Scope 2, and all material Scope 3 categories. This assessment follows the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard and uses DESNZ/DEFRA GHG Conversion Factors 2025 (published June 2025). Additional Scope 3 categories assessed include:

Category 1: Purchased Goods/Services/Pensions
Category 2: Capital Goods
Category 3: Fuel and Energy Related Activities (T&D losses)
Category 4 & 9: Upstream/Downstream Logistics
Category 5: Waste Generated in Operations
Category 6: Business Travel
Category 7 : Employee Commuting

Baseline Year: 2023/2024	
Baseline year with sufficient emissions data.	
Baseline 2023/2024 : **5.892 tCO_2e**	
EMISSIONS	TOTAL (tCO_2e)
Scope 1	0.336
Scope 2	0.000
Scope 3	5.556
Total Emissions:	**5.892 tCO_2e**

Current Emissions Reporting: 2025/2026	
Carbon Sense Ltd. emissions for this reporting year: June 2025 – May 2026.	
Total: **9.546 tCO_2e**	
EMISSIONS	TOTAL (tCO_2e)
Scope 1	0.000
Scope 2	0.000
Scope 3 Measured sources detailed above	9.546
Total Emissions:	**9.546 tCO_2e**

CARBON REDUCTION PLAN 2026

INTENTION - CO_2E REDUCTION TARGET

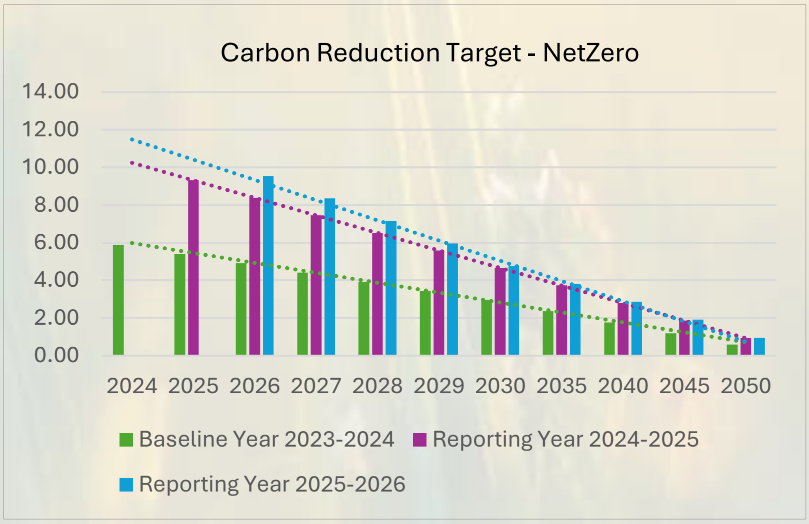
Carbon Sense Ltd. have aligned its Carbon Reduction Plan with Science-Based Targets and are working to mitigate identified emissions and to ensure that further emissions not already measured have a clear plan to support discovery and action.

To continue our progress to achieving Net Zero, Carbon Sense Ltd. has adopted the following carbon reduction targets: **We are committed to achieving a minimum 50% reduction in greenhouse gas emissions by 2030 and reaching Net Zero no later than 2045, in alignment with UK national climate targets and the Science Based Targets initiative framework.**

CARBON REDUCTION TARGET STATEMENT

To support our Net Zero pathway, Carbon Sense Ltd. has adopted the following targets:

Target	Description
Short-term	50% reduction by 2030 (to 4.773 tCO_2e)
Long-term	90% reduction (Net Zero) by 2045 or sooner
Reporting	Annual Scope 1–3 emissions reporting



COMPLETED CARBON REDUCTION INITIATIVES

Carbon Sense Ltd has already embedded a range of environmental initiatives across governance, operations, and procurement, demonstrating that carbon reduction is a lived practice rather than a compliance exercise. These include:

- ✓ **Achieved B Corp certification**, formalising our commitment to environmental and social accountability across governance, operations, and client delivery
- ✓ **Embedded a Sustainable Procurement Policy**, prioritising suppliers who hold recognised environmental credentials (SBTi, Net Zero commitments, or ISO 14001) as standard practice, not an aspiration
- ✓ **Closed our physical office in favour of a remote/shared workspace model**, removing Scope 1 and Scope 2 facility emissions entirely
- ✓ **Transitioned the director's vehicle from diesel to hybrid**, reducing business travel emissions at source
- ✓ **Minimised travel to client sites and events**, defaulting to virtual delivery wherever practical
- ✓ **Adopted GHG Protocol-aligned measurement from year one**, using UK Government DESNZ/DEFRA conversion factors as standard practice ahead of undertaking client work, meaning we hold ourselves to the same rigour we deliver for clients

These completed initiatives form a credible foundation for our ongoing carbon strategy, one we can stand behind when advising clients on their own reduction journeys, having already applied it to ourselves.

CARBON REDUCTION PLAN 2026

FUTURE CARBON REDUCTION STRATEGIES

Carbon Sense Ltd. recognises that achieving meaningful, lasting carbon reduction requires a structured and evidence-based approach across all areas of its operations. The following planned initiatives are aligned with our 2025/26 emissions of 9.546 tCO_2e, our commitment to a 50% reduction by 2030, and our pathway to Net Zero by 2040. All reduction projections have been developed in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and use UK Government DESNZ/DEFRA GHG Conversion Factors 2025 as the basis for calculation.

- **PURCHASED GOODS & SERVICES (8.405 tCO_2e) -** our largest emissions source, driven primarily by business contractors, advertising and marketing spend, and office administrative services. Key suppliers will be required to disclose emissions and demonstrate Science Based Targets, Net Zero commitments, or ISO 14001 certification, building on existing local and environmentally conscious procurement practices. Software platforms will be consolidated, unused licences eliminated, and cloud services transitioned to renewable-powered providers. Advertising and marketing activity will be reviewed to prioritise lower-carbon digital channels and reduce reliance on high-turnover campaign assets.

- **BUSINESS TRAVEL (0.563 tCO_2e) -** dominated by car travel, followed by rail, taxis, and hotel stays. A rail-first travel policy will be formalised for all journeys under three hours, with car travel restricted to hybrid or electric vehicles only. Client meetings will default to virtual delivery wherever practical, with in-person travel reserved for cases where it adds clear relationship or delivery value. Where hotel stays are unavoidable, preference will be given to providers with credible sustainability accreditation.

- **CAPITAL GOODS (0.398 tCO_2e) -** arising entirely from computer, electronic and optical equipment. Device refresh cycles will be extended (e.g., 4–5 years instead of 2–3) to spread embodied carbon over a longer useful life. Refurbished or certified pre-owned laptops will be purchased where feasible for non-critical roles, and all end-of-life equipment will be routed through certified e-waste recycling or take-back schemes.

- **ELECTRICITY (0.327 tCO_2e location-based; 0.00 tCO_2e market-based) -** our renewable electricity procurement, already reduces market-based emissions to zero. We will maintain 100% renewable tariff coverage as the business scales and monitor location-based intensity annually to track genuine grid decarbonisation alongside our contractual position.

- **WATER SUPPLY & TREATMENT (0.143 tCO_2e) -** a minor but monitored source given our remote-first model. We will continue to avoid facility-based water consumption by default, and any future serviced office space will be assessed for water efficiency credentials before being taken on.

- **WASTE DISPOSAL – GENERAL (0.003 tCO_2e) -** already minimal due to our remote operations. Digital-first workflows will remain standard practice, and any physical waste generated will be segregated and routed through certified recycling providers.

Taken together, these initiatives target our most material emissions sources first, procurement and business travel, while ensuring smaller categories remain actively monitored rather than overlooked, consistent with GHG Protocol guidance on materiality and completeness.

CARBON REDUCTION PLAN 2026

ACTIONABLE CARBON REDUCTION PLAN

Carbon Sense Ltd. recognises that achieving significant, lasting carbon reduction requires ongoing innovation, capital investment, and culture change. Over the next one to five years, the company will focus on transformational projects that strengthen resilience, reduce dependency on grid energy, optimise materials used, and purchase goods and services and align business growth with sustainability principles.

Category	Current Emissions (tCO_2e)	Planned Actions	Target Year	Est. Reduction (tCO_2e)
Purchased Goods & Services	8.405	• Require key suppliers to disclose emissions and evidence SBTi, Net Zero, or ISO 14001 commitments • Consolidate software, eliminate unused licences, and move to renewable-powered cloud providers • Minimise or remove any purchases that may be deemed unessessary	2027	2.00
Capital Goods	0.398	• Extend device refresh cycles to 4–5 years instead of 2–3 • Use refurbished laptops for non-critical roles where feasible • Route end-of-life equipment through certified e-waste recycling	2027	0.10
Business Travel	0.563	• Apply a rail-first policy for journeys under three hours; restrict car travel to hybrid/EV only • Default to virtual client meetings unless in-person adds clear value • Choose hotels with credible sustainability accreditation	2027	0.5
Electricity	0.327 (Location Based)	• Maintain 100% renewable tariff coverage as the business scales • Reduce overall electricity consumption through efficient equipment and mindful usage • Monitor location-based intensity annually to track genuine grid decarbonisation	2027	0.2
Water Supply	0.143	• Continue avoiding facility-based water consumption through our remote-first model • Assess any future serviced office space for water efficiency credentials before taking it on	2027	0.75
Waste	0.03	• Maintain digital-first workflows to keep physical waste generation minimal • Manage and maintain recycling processes for any waste generated	2027	-
TOTAL	**9.839**			**3.55**

The figures and projections contained in this document may be subject to change as improved data becomes available, new technologies are introduced, or external circumstances evolve. This plan is a live document and will be reviewed and updated at least annually. While all reasonable efforts have been made to ensure accuracy and completeness, we cannot guarantee the absence of errors or omissions and accept no liability for reliance placed on the contents of this document beyond the purpose intended under PPN 006.

CARBON REDUCTION PLAN 2026

Governance and Accountability
This Carbon Reduction Plan has been reviewed and approved by the directors of Carbon Sense Ltd and is subject to formal annual review. Governance structures are in place to ensure that climate change and carbon reduction are standing considerations across leadership, operational, and client-facing decisions, embedding environmental accountability into how Carbon Sense Ltd operates at every level.

Leadership Commitment
Effective leadership is fundamental to delivering this plan. Carbon Sense Ltd's directors are expected to lead by example, championing carbon reduction across the business and in engagement with clients and stakeholders. This visible commitment from leadership drives the cultural, behavioural, and operational changes needed to meet our short- and long-term targets, ensuring sustainability is embedded as a core business value rather than a compliance exercise.

Employee and Stakeholder Engagement
Carbon reduction is a shared responsibility across Carbon Sense Ltd. Staff are informed, consulted, and empowered to contribute to delivering the commitments in this plan, with opportunities to identify reduction opportunities, lead initiatives within their roles, and embed sustainable practices into day-to-day work. Engagement is supported through internal communication, training, and recognition of environmental contributions. Wider stakeholders, including clients and suppliers, are also engaged where relevant, reflecting the role Carbon Sense Ltd plays in encouraging credible carbon practice across its network.

Sector Context
As an environmental consulting firm, Carbon Sense Ltd's carbon footprint is dominated by indirect Scope 3 emissions, characteristic of a fully remote, knowledge-based sector, with key drivers including purchased goods and services, contracted expertise, digital marketing, and IT equipment rather than facilities or fleet. Client, regulatory, and market expectations increasingly demand credible, evidence-based Net Zero commitments from advisors themselves. Carbon Sense Ltd's reduction strategy responds directly to this landscape, focusing on supplier engagement, digital optimisation, and responsible procurement to deliver long-term decarbonisation in line with our 2045 Net Zero commitment.

DECLARATION AND SIGN-OFF

This Carbon Reduction Plan has been prepared in line with UK Government best-practice guidance for carbon reduction planning. Scope 1, 2 and 3 emissions have been reported in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Standard, using DESNZ/DEFRA Government GHG Conversion Factors 2025.

References:

GHG Protocol Corporate Standard – ghgprotocol.org/corporate-standard
GHG Protocol Scope 3 Standard – ghgprotocol.org/standards/scope-3-standard
UK Government Conversion Factors – gov.uk/government/collections/government-conversion-factors-for-company-reporting

This Carbon Reduction Plan has been reviewed and approved by the directors of Carbon Sense Ltd.

Approved by: Andrew Moss Robinson
Position: Director
Date: 1st July 2026