CARBON SENSE

OPERATIONAL CARBON FOOTPRINT REPORT 2025/2026

Carbon emissions report for:	Carbon Sense Ltd.
Reporting period:	01/06/2025 – 31/05/2026
Prepared date:	18/07/2026
Prepared by:	Ade Adewumi
Checked by:	Andrew Moss Robinson

Certified B Corporation

REPORT CONTENTS

DISCLAIMER

This report has been prepared for Carbon Sense Ltd. in accordance with the UK Government's Environmental Reporting Guidelines, including Streamlined Energy and Carbon Reporting (SECR) guidance (April 2019), and the GHG Protocol Corporate Accounting and Reporting Standard. Carbon Sense Ltd. has taken all reasonable care to ensure that the facts stated herein are true and accurate in all material respects. No liability of any kind is assumed by Carbon Sense Ltd. or any of its directors, officers, employees, advisors or agents in respect of any opinions, projections, assumptions or other information contained in this report.

METHODOLOGY & BOUNDARIES

STANDARD METHODOLOGY USED

Emissions have been calculated in accordance with the WBCSD/WRI GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition, 2004), using UK Government DESNZ/DEFRA GHG Conversion Factors 2025 (published June 2025). Scope 2 electricity is reported under both location-based (UK grid average) and market-based (REGO-backed tariff) methods, in line with the GHG Protocol Scope 2 Guidance (2015).

This report meets the requirements of the Streamlined Energy and Carbon Reporting (SECR) framework under the Companies, Partnerships and Groups (Accounts and Reports) Regulations 2018, and supports compliance with PPN 006.

ORGANISATIONAL BOUNDARY

Carbon Sense Ltd operates as a single legal entity with no parent or subsidiary companies. The organisational boundary is therefore defined solely as Carbon Sense Ltd, using the Operational Control approach, which is widely recognised as best practice under the GHG Protocol Corporate Standard for organisations of this structure.

All emission sources over which the Company exercises direct operational control are included within scope, ensuring a consistent, transparent, and repeatable basis for future carbon measurement and year-on-year reduction tracking.

OPERATIONAL SCOPES

This report covers Scope 1, Scope 2 and the following Scope 3 categories. Scope 1 and 2 are reported in full as required under SECR. Scope 3 categories are voluntary disclosures beyond the SECR minimum:

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

DATA QUALITY / CONFIDENCE

Activity data was gathered from internal sources across the organisation and converted to tCO_2e using UK Government conversion factors. Where activity data was unavailable, spend-based estimates were applied using Climatiq's EEIO methodology (SIC 2019 classifications). Spend-based figures carry greater uncertainty than activity-based data, as they reflect industry averages rather than supplier-specific carbon intensity. As data availability improves, it is recommended that spend-based categories are progressively replaced with supplier-specific primary data, in line with GHG Protocol guidance.

COMPANY OVERVIEW

Reporting Period:	01 June 2025 – 31 May 2026
Industry	Environmental consulting activities (74901)
No. of staff	3
No. of sites - Owned	0
No. of sites - Leased	0
No. of Company Vehicles - Owned	0
No. of Company Vehicles - Leased	0

Carbon Sense Ltd is a Private Limited Company (Company No. 14142132), registered in England and Wales, with its registered office at Unit 1, Wharf Road, Penzance, TR18 4FG.

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.

REPORTING PERIOD: JUNE 2025 – MAY 2026

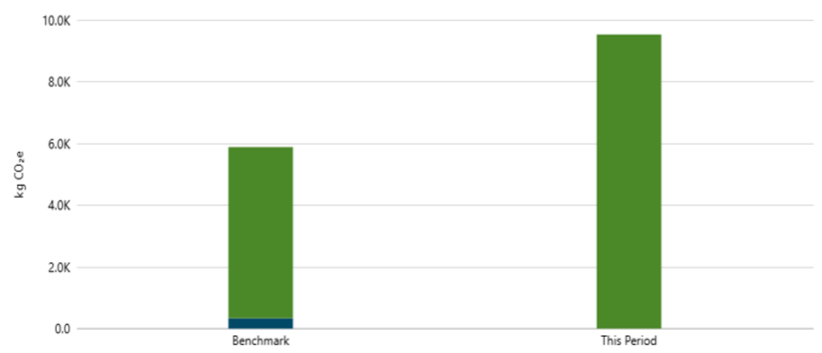
Emissions Reporting: 2025/2026	
Baseline year emissions 2023/2024 = 5.892 tCO_2e	
Emissions	**TOTAL (tCO_2e)**
Scope 1	0.00
Scope 2	0.00
Scope 3	9.546
Total Emissions	**9.546 tCO_2e**

For the reporting period 1 June 2025 to 31 May 2026, Carbon Sense Ltd.'s total greenhouse gas emissions were 9.546 tCO_2e.

Total emissions rose from 5.892 to 9.546 tCO_2e (+62%) compared to baseline. Scope 1 emissions have been fully eliminated, thanks to our shift to remote operations, and Scope 2 remains at zero due to our renewable energy supply. The overall increase was driven by a 71.9% rise in Scope 3 emissions, mainly from indirect activities like business travel and purchased goods and services.

This reflects how our distributed operating model naturally keeps our direct footprint low, while shifting the focus to managing emissions across our wider value chain. We continue to monitor these sources closely and implement efficiency measures to support ongoing reductions, in line with UK environmental reporting guidance.

Carbon Footprint by Scope



	Benchmark	Change %	This Period
Scope 1	336.3	-100.0	0.0
Scope 2	0.0	0.0	0.0
Scope 3	5,555.0	+71.9	9,546.6

CARBON EMISSIONS - INTENSITY METRICS

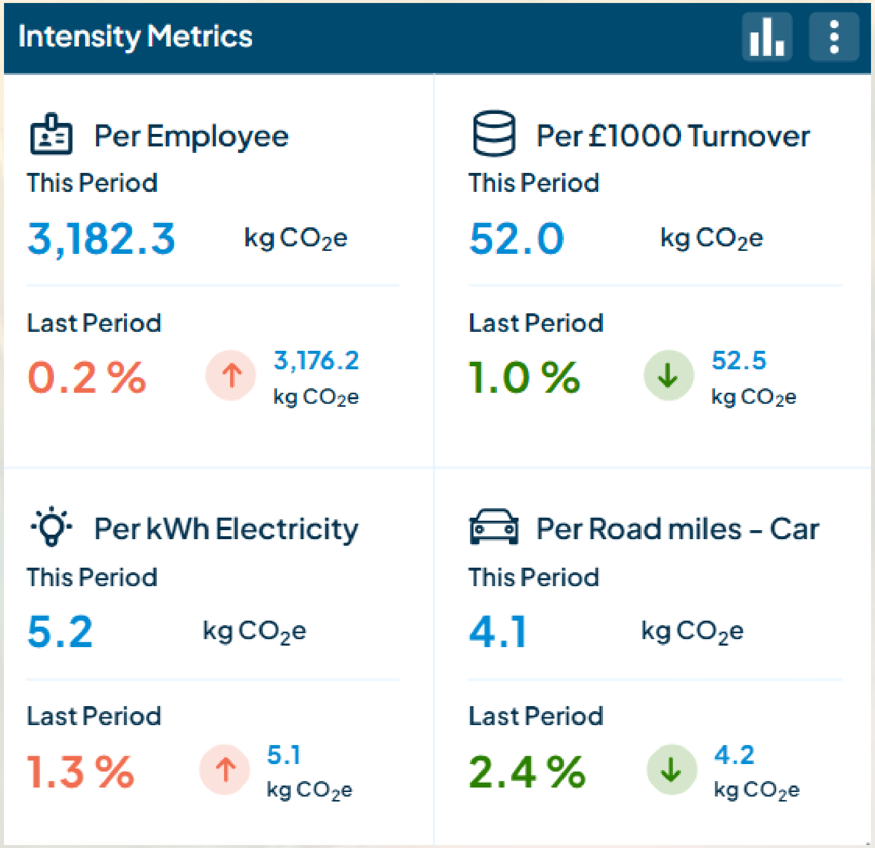
To assess performance beyond absolute emissions, Carbon Sense Ltd. track a series of intensity metrics that show how efficiently they manage carbon in relation to our operations. These include emissions per employee, per £1000 turnover, per kWh of electricity and per road miles-car.

Per Employee	3,182 kg CO_2e
Per £1000 Turnover	52.0 kg CO_2e
Per kWh Electricity	5.2 kg CO_2e
Per Road miles-Car	4.1 kg CO_2e

Monitoring trends in emissions intensity metrics enables the organisation to systematically assess improvements or declines in emissions performance over a defined reporting period.

By analysing intensity trends, the organisation can prioritise mitigation strategies and implement appropriate measures to reduce emissions, thereby supporting continuous environmental performance improvement and progress toward its carbon reduction objectives.

Carbon Sense Ltd. is committed to reducing its environmental impact across these four key metrics, with a strong focus on ongoing sustainability.



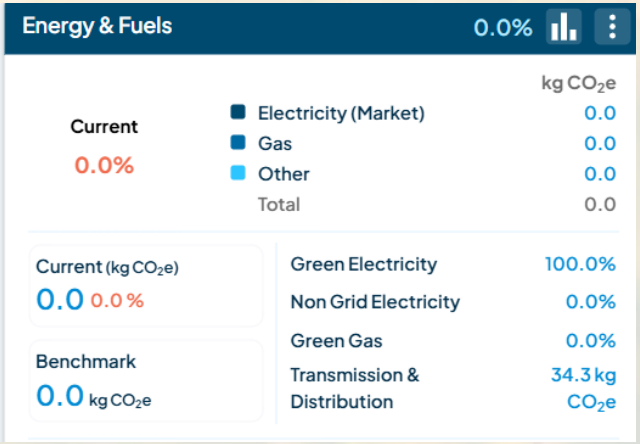
CARBON EMISSIONS

ENERGY

Market-based emissions were 0.00 tCO_2e, reflecting the Company's use of renewable electricity backed by contractual instruments. Location-based emissions, calculated using a grid-average emission factor, were 0.327 tCO_2e.

Source	Consumption (kwh)	Location-Based Emissions (**tCO_2e**)	Market-Based Emissions (**tCO_2e**)
Green Electricity*	1850	0.327	0.00
Standard Grid Electricity*	0.00	0.00	0.00
Total	**1850**	**0.327**	**0.00**

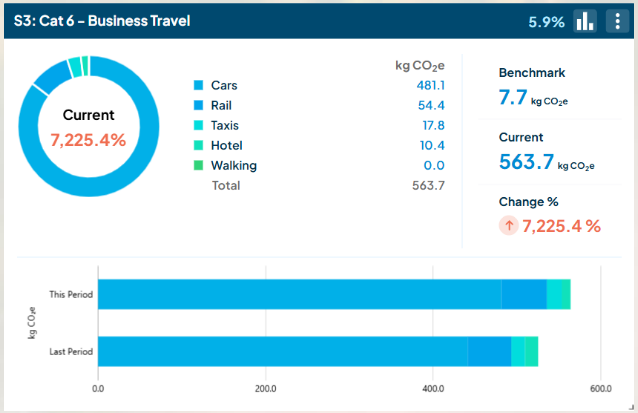
*Electricity excluding T&D – Emissions shown on page 11



BUSINESS TRAVEL

Emissions total 0.563 tCO_2e. Car-Electric emissions dominate, accounting for 0.481 tCO_2e. followed by Rail 0.054 tCO_2e, Taxis 0.017 tCO_2e and Hotel 0.01 tCO_2e.

Car-Electric	0.481 **tCO_2e**
Rail	0.054 tCO_2e
Taxis	0.017 tCO_2e
Hotel	0.010 tCO_2e
Total	**0.563 tCO_2e**

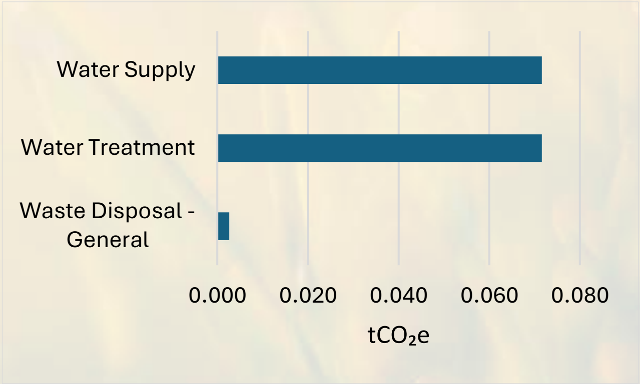


CARBON EMISSIONS

OTHER RECORDED EMISSIONS

Other Scope 3 emissions include emissions from water supply (0.072 tCO_2e), water treatment (0.072 tCO_2e) and waste disposal (0.003 tCO_2e).

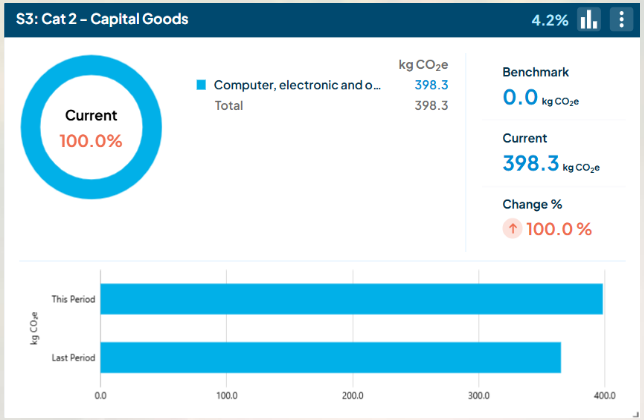
Water Supply	0.071 **tCO_2e**
Water Treatment	0.071 tCO_2e
Waste Disposal	0.003 tCO_2e
Total	**0.145 tCO_2e**



CAPITAL GOODS

Capital Goods emissions for this period totalled 0.398 tCO_2e, arising entirely from spend on computer, electronic and optical equipment. This category showed a marked increase against the benchmark, consistent with IT hardware procurement to support business operations during the reporting period.

Computer & Electronic Products	0.398 **tCO_2e**
Total	**0.398 tCO_2e**



CARBON EMISSIONS

PURCHASED GOODS & SERVICES

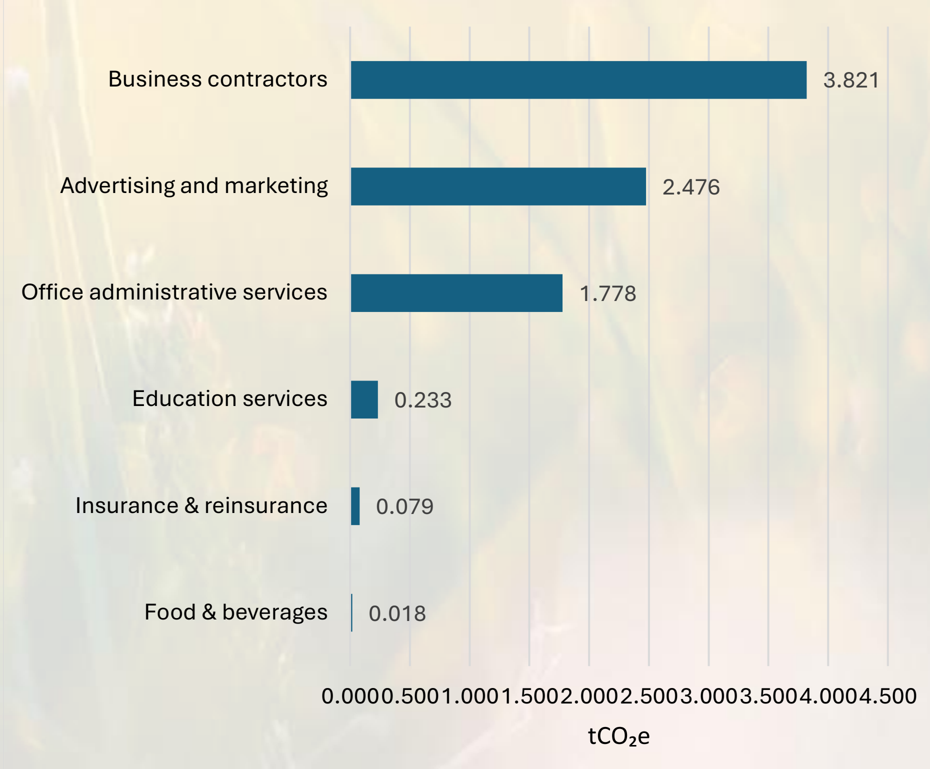
Purchased Goods and Services is the largest contributor to Scope 3 emissions, totalling 8.405 tCO_2e across six spend areas.

Business contractors account for the biggest share at 3.821 tCO_2e, reflecting reliance on external providers and freelance expertise within the remote operating model, followed by advertising and marketing at 2.476 tCO_2e, driven by digital campaigns and third-party platform usage.

Office administrative services contribute 1.778 tCO_2e, mainly software subscriptions and remote work tools.

Education services /training (0.233 tCO_2e), insurance (0.079 tCO_2e), and food and beverages (0.018 tCO_2e) make up the remaining, smaller sources.

Overall, indirect emissions are largely procurement-driven, with professional services and marketing spend the clearest priorities for future reduction and supplier engagement.



Spend-based estimates carry a higher degree of uncertainty than activity-based or supplier-specific data. Emissions factors are applied at an industry-average level (Environmentally Extended Input-Output analysis) and do not reflect the specific carbon intensity of individual suppliers. As data availability improves, it is recommended that spend-based categories are progressively replaced with supplier-specific primary data, in line with GHG Protocol guidance.

CARBON EMISSIONS

ALL EMISSIONS CATEGORY – WORST TO BEST

Total greenhouse gas emissions for the reporting period were 9.546 tCO_2e, almost entirely made up of Scope 3 emissions.

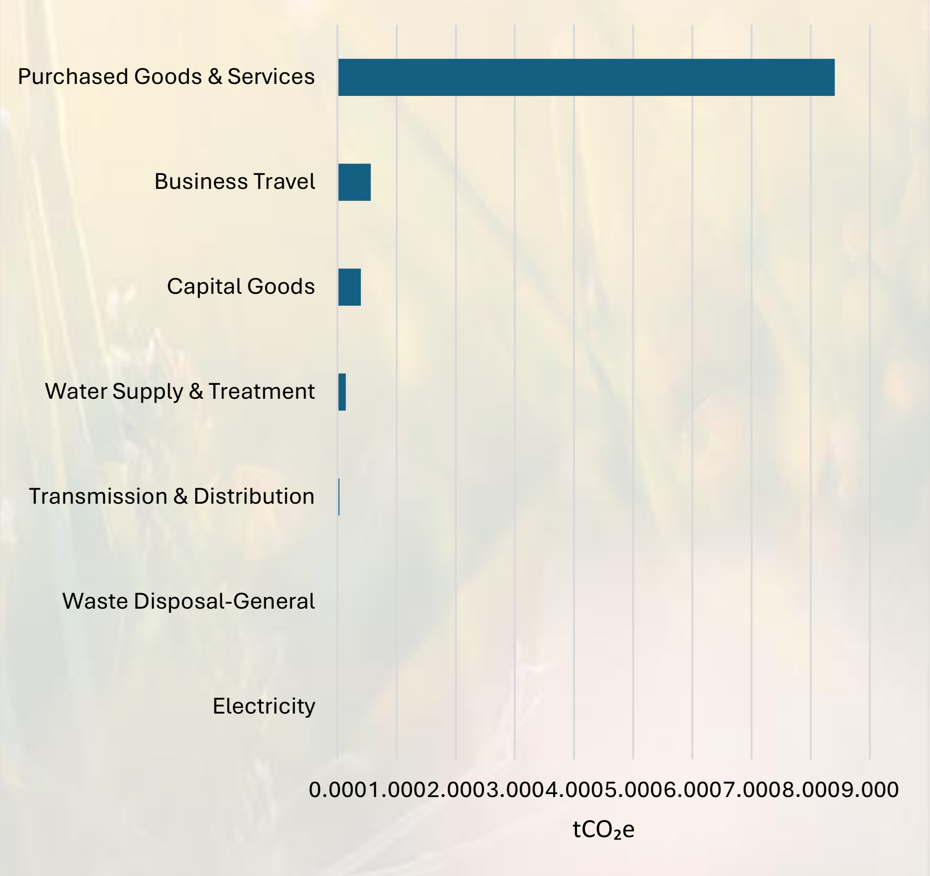
Purchased Goods & Services is by far the largest contributor, at approximately 8.4 tCO_2e (88% of total emissions), consistent with the company's fully remote, service-based operating model.

Business Travel is the second-largest category at around 0.6 tCO_2e (6%), reflecting employee flights, accommodation and related travel.

Capital Goods contribute approximately 0.4 tCO_2e (4%), linked to laptops and remote-work equipment.

Water Supply & Treatment (around 1%) and Transmission & Distribution losses (under 1%) contribute negligible amounts, and Waste Disposal – General (0.003 tCO_2e) and Electricity (0%) reflect the absence of owned facilities.

Overall, Purchased Goods & Services alone drive nearly nine-tenths of total emissions, confirming that the organisation's carbon footprint is almost entirely procurement and supply-chain driven rather than operational, making supplier engagement the clearest priority for future reduction efforts.



ASSESSORS COMMENTS

Carbon Sense Ltd collected, categorized and analysed its own greenhouse gas (GHG) emissions data, covering the period from **1st June 2025 to 31st May 2026**.

Data provided was reviewed and used to calculate emissions using an activity-based or spend-based methodology as appropriate, with emissions quantified and categorised in accordance with the GHG Protocol and the organisational boundaries defined in this report.

In our professional opinion, the calculated total of **9.546 tCO_2e** provides a robust and representative indication of Carbon Sense Ltd's emissions for the stated reporting period. This includes all identified Scope 1 and Scope 2 emissions, along with the principal upstream Scope 3 categories that were technically and operationally feasible to measure within the current data set.

Disclaimer: This assessment is based on internally provided data and evidence. While the information has been reviewed for the purposes of this assessment, it has not been independently verified or audited. The findings represent a fair and accurate estimation in line with current GHG reporting best practice.

Carbon Sense Ltd is committed to measuring and reducing its greenhouse gas emissions across Scopes 1, 2, and 3, in line with our sustainability goals and pathway to Net Zero.

We aim to:

- **Achieve Net Zero in alignment with Science Based Targets and UNFCCC guidance, targeting a 50% reduction in emissions by 2030 and Net Zero no later than 2040**
- **Set realistic short and long term targets that support continual improvement and progress toward these goals**
- **Report total greenhouse gas emissions annually, transparently and accurately**
- **Take practical, evidence-based steps to collect, improve, and report emissions data where reliable data is available**

Full details of our reduction trajectory are set out in our 2026 Carbon Reduction Plan (CRP), covering short-term targets (2025–2030) and long-term Net Zero milestones.

CARBON SENSE

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