Sustainability Report FY2025/26

Humans Not Robots Ltd

Reporting period: 1 March 2025 to 28 February 2026

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HNR

Contents

At a glance

This is Humans Not Robots' (HNR) first annual sustainability report, built upon our second annual carbon accounts. It discloses our operational greenhouse gas footprint for the year ending 28 February 2026 and compares it to our FY2024/25 baseline. Reporting is voluntary.

Our total operational footprint in FY2025/26 was 9.64 tCO2e, up 56.8% on the prior year in absolute terms. Headcount rose 45.5% and revenue grew materially over the same period. On an intensity basis, emissions per FTE rose 7.7% and revenue per tonne of CO2e improved by almost 3x. We expanded the reporting boundary this year to include embodied emissions from new IT assets and a more complete view of digital infrastructure; part of the absolute increase reflects better measurement rather than new impact.

HNR has no offices, no company vehicles and no Scope 1 emissions. Our footprint sits entirely in Scope 3. The two largest categories are business travel and homeworking energy.

Status of this report

This report is published voluntarily. HNR is not in the mandatory scope of UK SECR, UK SRS, or any other sustainability disclosure regulation.

The footprint methodology draws on the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition). The report's structure draws on UK SRS S1 (General Requirements) and UK SRS S2 (Climate-related Disclosures). It does not claim, and is not, in compliance with any of these standards. We use them as guidance, not as a basis for assertion.

Key departures from the standards include:

- No formal governance, strategy, risk-management or scenario-analysis disclosures (UK SRS S1 paras 26-44, UK SRS S2 paras 5-26).
- Industry-based and most cross-industry metrics (S2 paras 29(b)-(g), 32) are not addressed beyond what is set out below.
- This disclosure is published standalone rather than alongside audited financial statements (S1 paras 60-64)
- The report addresses a wider audience than S1's primary users (existing and potential investors, lenders and creditors, S1 para 18).

Targets are set out as forward direction rather than as Standard-conformant commitments. The list is non-exhaustive.

About HNR and reporting boundary

HNR is a UK-incorporated SME building helping technology-intensive organisations measure and reduce the carbon footprint of their digital operations. HNR is fully remote with a distributed team across the UK and continental Europe.

- **Reporting entity:** this disclosure covers HNR on the same legal-entity basis as the company's statutory financial statements for the year ended 28 February 2026.
- **Consolidation approach:** operational control (GHG Protocol). HNR has no subsidiaries, joint ventures or associates; under any consolidation approach, the boundary would be identical.
- **Materiality:** this report applies an entity-specific stakeholder lens rather than UK SRS S1's enterprise-value lens. The intended audience includes clients, prospective clients, employees, partners, and the public, in addition to investors and lenders.

Scope summary

- **Scope 1 (direct emissions):** nil. HNR owns no facilities, vehicles or combustion equipment.
- **Scope 2 (purchased energy, location-based):** nil under the operational control consolidation approach. HNR holds no leases for premises with metered electricity, heat, steam, or cooling.
- **Scope 3 (value chain emissions):** business travel, homeworking energy, purchased IT assets, and cloud and website infrastructure. See the Scope 3 category table in the Methodology section for which of the 15 categories are included, excluded, or not applicable.

Boundary changes since FY2024/25

FY2025/26 adds two categories that were not measured in FY2024/25: embodied carbon from purchased IT assets, and AWS cloud infrastructure. Together these added approximately 0.43 tCO_2e to the FY2025/26 number. The FY2024/25 figure has not been restated. See Methodology for the recalculation policy.

FY2025/26 footprint

Figures are in tonnes of CO2 equivalent (tCO2e), aggregated across the seven Kyoto greenhouse gases using IPCC AR5 100-year global warming potentials (as embedded in the UK government 2025 conversion factors).

Category	GHG Protocol scope and category	FY24/25 (tCO2e)	FY25/26 (tCO2e)	Share of FY25/26
Business travel (rail, air, taxi, hotels)	Scope 3, Cat. 6	2.472	3.834	39.8%
Homeworking energy	Scope 3, Cat. 7	3.663	5.365	55.7%
Purchased IT assets (embodied)	Scope 3, Cat. 1 / 2	0.000	0.246	2.6%
Digital infrastructure (website + AWS)	Scope 3, Cat. 1	0.013	0.195	2.0%
Total		**6.149**	**9.640**	**100%**

Where the emissions come from

- **Homeworking energy (55.7%).** Calculated using the UK government's 2025 homeworking conversion factor (office equipment and heating per FTE working hour) multiplied by FTE working hours. Higher this year because the team is larger.
- **Business travel (39.8%).** Driven by 5G-EMERGE project travel (Vienna, Oulu, Berlin, Turin), IBC in Amsterdam, Summit on the Summit, and London client and partner meetings.
- **Purchased IT assets (2.6%)**. New laptops, monitors, an electric bike, office chair, and desk for distributed team members. Embodied carbon based on UK government waste-stream conversion factors and item weights.
- **Digital infrastructure (2.0%).** Website serving (measured via the Website Carbon Calculator) and AWS compute (HNR estimate, leveraging our own platform HNR to ZERO). The year-on-year increase reflects measurement; AWS was not separately accounted for last year.

Year on year

The absolute number rose with the team. Intensity is the more useful comparison.

Metric	FY24/25	FY25/26	Change
Total emissions (tCO2e)	6.149	9.640	+56.8%
FTEs	6.70	9.75	+45.5%
Emissions per FTE (tCO2e)	0.918	0.989	+7.7%
Revenue per tCO2e (£)	£12,964	£51,140	+294.5%

Absolute emissions will keep rising while HNR is in growth mode. We will track per-FTE and per-revenue intensity as the primary indicators.

What we're doing

This section is deliberately short. We list activities that are real and current.

- **Rail-first UK travel.** UK journeys default to rail. International travel uses air where no practical rail alternative exists; we consolidate trips where we can.
- **Remote-first operations.** No office estate, no Scope 1 or location-based Scope 2 footprint.
- **Long-life IT.** We buy quality hardware and retain it for as long as it remains fit for purpose. Purchases are tracked, so embodied emissions appear in the relevant year's report.
- **Cloud right-sizing.** AWS workloads are reviewed quarterly with cost and carbon as joint criteria.

Forward direction for FY2026/27

The items below are aspirational direction, not commitments under the GHG Protocol or UK SRS S2 target framework. They are stated as a planning aid for the next reporting cycle and may be revised. We will report progress in next year's disclosure.

- **Per-FTE intensity.** Aim to hold per-FTE emissions at or below FY2025/26 outturn (0.989 tCO2e/FTE) through FY2026/27. Achieving this during continued growth would require travel and homeworking emissions to grow more slowly than headcount.
- **Business travel.** Aim to avoid increases in business travel emissions per FTE versus FY2025/26 through tighter trip prioritisation and default-to-video for first meetings.

- **Scope 3 coverage.** Add a quantified estimate of upstream purchased goods and services (procurement spend) beyond IT, and a commuting estimate covering occasional in-person gatherings.
- **Reporting cadence.** Publish the FY2026/27 report within Q3 of FY2027/28.

Target metadata (for any of the above that we elect to formalise next year)

- Base period: FY2025/26.
- Coverage: HNR Ltd (operational control); Scope 3 only (no Scope 1 or location-based Scope 2 footprint).
- Gases and units: all seven Kyoto greenhouse gases, expressed as tCO2e using IPCC AR5 100-year GWPs.
- Gross basis. No carbon credits or offsets are used; no net target is contemplated for FY2026/27.
- Validation: none. No third-party verification is currently undertaken.
- Sectoral decarbonisation approach: not applied. Targets are not currently derived from the Science Based Targets initiative or any sectoral pathway.

Methodology

Footprint compiled in-house using publicly available conversion factors and emissions calculators. No third-party verification has been carried out. Sources used for FY2025/26:

- UK Government greenhouse gas reporting conversion factors 2025 (DESNZ): homeworking, rail, road, hotel emissions where UK factors apply, and embodied carbon by waste stream.
- ICAO Carbon Emissions Calculator: international air travel.
- Air Miles Calculator: great-circle distances for flights.
- Greenview Hotel Footprinting Tool: hotel emissions outside UK government factor coverage.
- Trainline and National Rail journey distance data: domestic rail.
- Google Maps: road distance estimation for taxi journeys.
- Website Carbon Calculator (websitecarbon.com): emissions per visit for humansnotrobots.com.
- HNR internal measurements: 188 kg CO2e for FY2025/26 AWS usage.

Greenhouse gases and GWP

All emissions are reported in tonnes of CO2 equivalent (tCO2e) covering the seven Kyoto gases (CO2, CH4, N2O, HFCs, NF3, PFCs, SF6). Global warming potentials are those embedded in the UK government 2025 conversion factors (IPCC AR5, 100-year horizon). Biogenic CO2 is not reported separately.

Base year and recalculation policy

FY2024/25 is treated as the comparative period. HNR does not yet designate a formal base year for trend reporting; this will be considered in FY2026/27.

The interim recalculation policy is that prior-period figures will be restated if: (a) a structural change occurs (acquisition, divestiture, outsourcing) with a material effect on the footprint, (b) a methodology or emission-factor change affects the prior-period number by more than 5% in aggregate, or (c) a material prior-period error is identified.

Organic growth or decline in activity does not trigger restatement. The policy applies symmetrically to increases and decreases.

Scope 3 categories considered

Per GHG Protocol Chapter 4, all 15 Scope 3 categories have been considered. The table below sets out which are included, partially included, excluded as immaterial, or not applicable to HNR.

Cat.	GHG Protocol Scope 3 category	Status	Note
1	Purchased goods and services	Partial	IT assets and digital infrastructure included; other procurement spend not yet quantified
2	Capital goods	Partial	Captured within IT assets where applicable; not separately disaggregated
3	Fuel- and energy-related activities	Excluded	Assumed de minimis given no Scope 1 or Scope 2 footprint
4, 9	Upstream and downstream transport / distribution	Excluded	HNR is a software business; no physical product distribution
5	Waste generated in operations	Excluded	De minimis; no operational waste streams
6	Business travel	Included	All known business travel quantified
7	Employee commuting (incl. homeworking)	Included	Homeworking energy quantified; commuting to occasional in-person gatherings not yet quantified
8	Upstream leased assets	Not applicable	HNR leases no upstream assets
10-14	Processing / use / EoL of sold products, downstream leased, franchises	Not applicable	HNR sells software services, not physical products
15	Investments	Not applicable	HNR holds no relevant investments

Comparability

- The reporting boundary expanded in FY2025/26 to include purchased IT assets and AWS cloud infrastructure. The FY2024/25 baseline has not been restated.
- Emission factors used are the latest available at the time of calculation. UK government factors are updated annually; minor year-on-year shifts may reflect factor changes rather than activity changes.

Contact

For questions, corrections or supply-chain disclosure requests, please reach out to us through our website: https://humansnotrobots.com/

Humans Not Robots Ltd is registered in England and Wales. Registered office details available on humansnotrobots.com.