Carbon Reduction Plan

Baseline reporting year 2025-26

Supplier	netBI Pty Ltd
Operational reporting boundary	netBI Pty Ltd and Bridj Technology Pty Ltd
Reporting period	1 July 2025 to 30 June 2026
Publication status	Final - approved by the Board on 4th August 2026

Quantified baseline emissions: 38.65 tCO2e

Committed to Net Zero by 2050

Executive summary

This Carbon Reduction Plan establishes netBI Pty Ltd's first measured greenhouse gas baseline for the period 1 July 2025 to 30 June 2026. The supplier remains netBI Pty Ltd. The operational reporting boundary also includes Bridj Technology Pty Ltd because the two entities share personnel, systems and delivery activities and their travel transactions were consolidated for the baseline.

The accounting-ledger review identified 38.65 tonnes of carbon dioxide equivalent (tCO2e) from quantified business travel. This comprises flights, accommodation and land transport. The calculation is spend-based because the ledger does not consistently record passenger kilometres, flight class, hotel room nights or vehicle kilometres. Intercompany recharges, apartment setup purchases, utilities, parking, tolls, meals and other non-travel-emissions items were excluded to prevent double-counting or inappropriate categorisation.

As a software and professional services organisation, netBI has limited direct fuel combustion and physical product distribution. Business travel is therefore the most material emissions source currently capable of being quantified using available company records.

Baseline result: 38.65 tCO2e of quantified Scope 3 business-travel emissions. This is the baseline year, so no year-on-year reduction is claimed.

1. Commitment to achieving Net Zero

netBI Pty Ltd is committed to achieving Net Zero greenhouse gas emissions by 2050. This commitment applies to the organisational activities and emissions boundary described in this plan.
netBI provides technology and data analytics services to the public transport industry. In addition to reducing emissions from its own operations, the company supports transport authorities and operators with data and technology that can improve network performance, support the transition to zero-emission fleets and encourage mode shift from higher-emitting forms of transport.

2. Organisational boundary

Boundary element	Treatment
Bidding supplier	netBI Pty Ltd
Included associated entity	Bridj Technology Pty Ltd
Consolidation basis	Operational and financial activities supporting shared delivery operations
Intercompany transactions	Eliminated to prevent double-counting
Reporting period	1 July 2025 to 30 June 2026

3. Baseline emissions footprint

FY2025-26 is the baseline reporting year. The emissions reported below establish the reference point against which future carbon reductions will be measured. Because this is the first measured year, no year-on-year reduction percentage is reported.

Emission source	Baseline emissions (tCO_2e)	Status and treatment
Scope 1	0.00	No company-owned vehicles or identified direct fuel combustion.
Scope 2 - purchased electricity	Not quantified	Milton office electricity is included in the lease and is not separately metered. Liverpool apartment electricity invoices lacked kWh data.
Scope 3 - upstream transportation and distribution	0.00	No material physical product distribution identified for the service-based business.
Scope 3 - waste generated in operations	Not quantified	Waste and recycling are separated, but landlord or contractor weight data was unavailable.
Scope 3 - business travel	38.65	Quantified from consolidated ledger transactions using spend-based multipliers.
Scope 3 - employee commuting	Not quantified	Hybrid model of approximately three home-working days each week; no employee commuting survey available.
Scope 3 - downstream transportation and distribution	0.00	No material downstream physical distribution identified.
Total quantified emissions	38.65	Excludes categories marked not quantified.

The quantified footprint represents the material emissions sources for which sufficiently reliable data was available during the baseline year. Categories identified as “not quantified” have not been treated as zero emissions and will be incorporated into future reporting where practical as data quality and availability improve.

4. Quantified business-travel inventory

Category	Included expenditure (AUD)	Estimated emissions (tCO_2e)
Flights	$35,877.44	28.843
Accommodation	$45,646.31	8.085
Land transport	$5,648.45	1.721
Total quantified business travel	$87,172.20	38.649

The underlying workbook retains the reviewed transaction list, original descriptions, mapped category, inclusion or exclusion rationale, converted expenditure, multiplier and calculated emissions for each item.

5. Calculation methodology

5.1 Data source and consolidation

The primary data source was the general ledger for netBI Pty Ltd and Bridj Technology Pty Ltd for the reporting period. Transactions were reviewed and classified as flights, accommodation, land transport or excluded. Internal recharges between the entities were eliminated on consolidation.

5.2 Spend-based calculation

Where activity data was unavailable, expenditure in Australian dollars was converted to pounds sterling using a working average rate of GBP 0.52 per AUD. The converted expenditure was multiplied by the applicable spend-based emissions multiplier. Spend-based multipliers estimate supply-chain emissions intensity and are less precise than calculations based on kilometres, passenger class, room nights or energy consumption.

Category	Multiplier used	Basis
Flights	1.546 kgCO2e per GBP	Air transport services
Accommodation	0.3406388606 kgCO2e per GBP	Accommodation services
Land transport	0.586 kgCO2e per GBP	Land transport services

Formula: expenditure (AUD) x 0.52 GBP/AUD x emissions multiplier (kgCO2e/GBP) / 1,000 = tCO2e.

5.3 Exclusions and estimation limitations

- Parking and toll charges were excluded because the amounts paid do not provide fuel use or distance and therefore do not reliably represent transport emissions.
- Meals, subscriptions, apartment furnishings and setup purchases were excluded from the business-travel calculation.
- Liverpool rent transactions include an advance described as rent and bond. The ledger did not separate any refundable bond component, so the full amount was retained as a conservative accommodation estimate.
- Landlord-supplied office electricity, waste and employee commuting remain unquantified pending better activity data.

6. Carbon reduction initiatives

Initiative	Progress and carbon-reduction rationale	Status
Hybrid working	Employees typically work from home three days per week. This is expected to reduce commuting frequency and associated office resource demand, although employee commuting and home-working emissions have not yet been separately quantified.	Implemented

Initiative	Progress and carbon-reduction rationale	Status
Business travel management	International and domestic travel is assessed against customer delivery and business requirements. Remote meetings and virtual delivery methods are used where practical to avoid unnecessary travel, while recognising that some in-person engagement remains necessary for implementation, customer support and market development.	Implemented / ongoing
Oracle Cloud Infrastructure deployment	UK-hosted cloud infrastructure enables virtualised, scalable deployment without dedicated physical infrastructure for each customer. Resources will be monitored and rightsized.	Implemented / ongoing
Virtualisation and consolidation	Shared virtual infrastructure improves utilisation and reduces the need for additional dedicated servers.	Implemented / ongoing
Digital-first operations	Electronic documentation, collaboration and approval workflows reduce printing, paper handling and avoidable travel.	Implemented
Equipment reuse	Refurbished and repurposed ICT equipment is used where security, reliability and performance requirements permit.	Ongoing
Data lifecycle optimisation	Data retention and processing practices are reviewed to reduce unnecessary duplication, storage and compute workloads.	Ongoing

7. Future actions and targets

The immediate objective is to improve baseline completeness and replace spend-based estimates with activity-based calculations where practical. The company's initial pathway towards Net Zero will therefore focus on improving emissions measurement, establishing a more complete comparison year and identifying practical reduction opportunities. Measurable interim targets will then be set using improved activity data, with remaining emissions and longer-term treatment considered as the reporting framework matures.

The following actions will be reviewed annually:

Action	Target / measure	Timing
Travel booking data	Capture route, passenger count, cabin class and hotel room nights for material trips.	From FY2026-27
Employee commuting survey	Collect usual mode, return distance and office attendance pattern.	Annual
Landlord utility data	Request tenant electricity and waste allocation or a documented floor-area allocation.	Annual
Cloud efficiency	Review utilisation, idle resources and rightsizing opportunities.	Quarterly

Action	Target / measure	Timing
Supplier engagement	Include proportionate sustainability considerations in material supplier reviews.	From FY2026-27
Interim reduction target	Set a measurable target once the first complete comparison year is available.	Following FY2026-27 review

8. Governance and annual review

The Board, or equivalent management body, is responsible for approving this Carbon Reduction Plan. Finance will maintain the travel transaction extract and supporting evidence. Technology and Operations will support cloud, equipment, electricity, waste and supplier data collection. The plan will be reviewed at least annually and updated when material organisational or methodological changes occur.

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9. Declaration and sign-off

This Carbon Reduction Plan has been prepared in accordance with PPN 006 and the associated technical standard for completion of Carbon Reduction Plans. Emissions have been calculated using the GHG Protocol principles and the available Government-published conversion and spend-based emissions data. The required Scope 3 categories are disclosed, including categories that could not yet be quantified because reliable activity data was unavailable.
This Carbon Reduction Plan must be reviewed and signed off by the Board of Directors or equivalent management body before publication.

Approval field	Details
Signed on behalf of the supplier	John Langford-Ely, CEO and Founder
Signature	J Langford
Date	4/8/26
Approved publication date	4/8/26

Appendix A - Sources

- UK Government, Greenhouse gas reporting: conversion factors 2025: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
- UK Government, Greenhouse gas reporting: conversion factors 2026: https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026
- Defra, UK and England carbon footprint and spend-based emissions multipliers: https://www.gov.uk/government/statistics/uks-carbon-footprint
- UK Government, PPN 006 technical standard for completion of Carbon Reduction Plans: https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts
- Reserve Bank of Australia, exchange rates: https://www.rba.gov.au/statistics/frequency/exchange-rates.html

Appendix B - Evidence retained

- netBI Pty Ltd account transactions, 1 July 2025 to 30 June 2026.
- Bridj Technology Pty Ltd account transactions, 1 July 2025 to 30 June 2026.
- Consolidated transaction-level emissions workbook with classifications and calculations.
- Previous Carbon Reduction Plan published 22 May 2025, which did not include the FY2025–26 measured baseline presented in this updated plan.

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