Carbon Reduction Plan

Reporting Period: 1 April 2025 – 31 March 2026
Prepared: October 2026
Baseline Year: 1 April 2022 – 31 March 2023
Publishing Date: [Enter date]

1. Introduction

Conceptunet Ltd ("Conceptunet") is committed to reducing its carbon emissions and supporting the UK's transition to net zero. This Carbon Reduction Plan (CRP) sets out the company's current emissions inventory, its reduction targets, and the actions it will take to achieve them.

This CRP has been prepared in accordance with UK Government procurement requirements (PPN 006) and references the GHG Protocol Corporate Standard and the UK Government's Environmental Reporting Guidelines.

Important Context: The 2025/26 reporting period shows a marked increase in total reported emissions compared to prior years, attributable almost entirely to Scope 3. This increase is largely due to improved data granularity, business activity volume, and the inclusion of leased vehicle emissions that were not previously captured. Conceptunet is committed to continuing to improve its data quality and to reducing emissions across all scopes.

2. Organisational Boundary

This CRP covers Conceptunet Ltd and its head office operations in the United Kingdom.

Item	Detail
Reporting entity	Conceptunet Ltd

Item	Detail
Company number	03416668
Registered address	Phoenix House, Foxwood Road, Chesterfield, England, S41 9RF
Reporting period	1 April 2025 to 31 March 2026
Baseline year	1 April 2022 to 31 March 2023
Consolidation approach	Operational control
Size of HQ	368 m^2
Number of FTE employees	19
Other locations besides the above	No
Data averages used	Yes
Net Zero commitment year	2050

2.1 Site Portfolio

Site Code	Site Name	Address	Status
HQ01	Phoenix House (Head Office)	Phoenix House, Foxwood Road, Chesterfield, England, S41 9RF	Available

3. Net Zero Commitment

Conceptunet Ltd is committed to achieving net zero carbon emissions across all scopes (Scope 1, Scope 2, and Scope 3) by 2050.

This commitment covers all emissions sources within the company's operational control and value chain, including:

- Purchased electricity for head office operations (Scope 2)
- Purchased goods and services, capital goods, water and waste water, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, and upstream leased assets (Scope 3)

Conceptunet recognises that achieving net zero requires both deep reductions in absolute emissions and, where residual emissions remain, the removal of an equivalent amount of carbon from the atmosphere. The company will prioritise direct emission reductions in line with the Science Based Targets initiative (SBTi) 1.5°C pathway.

Progress against this commitment will be reported annually, alongside the intensity metrics set out in Section 6.

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4. Reporting Approach

4.1 Operational Control Boundary

Conceptunet reports emissions from activities over which it has operational control. This covers the head office at Phoenix House, Chesterfield. The company does not operate any owned or controlled combustion sources, owned vehicles, or fugitive emission sources that would give rise to reportable Scope 1 emissions.

4.2 Location-Based Reporting

Emissions are reported on a location-based method, using the UK grid average emission factor of 0.177 $kgCO_2e/kWh$ for electricity. This reflects the actual carbon intensity of the electricity consumed at the head office.

4.3 Site-Level Transparency

Emissions are reported for the head office, which is the only operational site. As the company operates a single site, no allocation across multiple locations is required.

4.4 Distinction Between Conceptunet and Leased Assets

Leased cars are reported under Category 6 (Business Travel) as they fall outside the operational control boundary. Leased vans are reported under Category 8 (Upstream Leased Assets) as they fall outside the operational control boundary. This ensures that emissions are attributed correctly and avoids double counting.

4.5 Normalisation

Given the nature of Conceptunet's operations, emissions are influenced by headcount, floor area, and business activity. Reporting emissions per FTE and per m^2 provides a fairer picture of performance and supports meaningful reduction targets.

4.6 Intensity Metrics

Absolute emissions alone can be misleading for a growing business. Intensity ratios (for example, tCO_2e per FTE and tCO_2e per m^2) will be reported alongside absolute figures so that performance can be tracked independently of growth. This is particularly important where business activity volume drives increases in consumption.

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5. Baseline Emissions Inventory (2025/26)

5.1 Emissions Summary by Scope

This table is provided in the format required for submission to the framework portal.

Scope	Emissions (tCO_2e)
Scope 1	0.00
Scope 2	5.18
Scope 3	68.70
Total	**73.89**

Note: The total includes all scopes. Scope 3 accounts for 93.0% of total emissions. Scope 1 is reported as nil as Conceptunet does not operate any owned or controlled combustion sources, owned vehicles, or fugitive emission sources requiring disclosure.

5.2 Detailed Emissions by Source

Scope	Source	Emissions (tCO_2e)
Scope 1	No emissions reported	0.00
Scope 1 Subtotal		**0.00**
Scope 2	Electricity — head office	5.18
Scope 2 Subtotal		**5.18**
Scope 3	1: Purchased Goods and Services	7.15
Scope 3	2: Capital Goods	8.18
Scope 3	3: Water & Waste Water	0.08
Scope 3	4: Upstream Transportation and Distribution	3.72
Scope 3	5: Waste Generated in Operations	4.85
Scope 3	6: Business Travel (including leased cars)	5.74
Scope 3	7: Employee Commuting	5.97
Scope 3	8: Upstream Leased Assets (leased vans)	33.00
Scope 3 Subtotal		**68.70**
TOTAL		**73.89**

5.3 Interpretation of Emissions

The figures above show that emissions are concentrated in Scope 3, which accounts for 93.0% of total emissions. Within Scope 3, the largest contributors are:

- **Upstream Leased Assets (leased vans)** (33.00 tCO_2e, 48.0% of Scope 3)
- **Capital Goods** (8.18 tCO_2e, 11.9% of Scope 3)
- **Purchased Goods and Services** (7.15 tCO_2e, 10.4% of Scope 3)
- **Employee Commuting** (5.97 tCO_2e, 8.7% of Scope 3)
- **Business Travel** (5.74 tCO_2e, 8.4% of Scope 3)

Scope 2 emissions from electricity consumption at the head office account for 5.18 tCO_2e (7.0% of total emissions).

The increase in emissions compared to prior years is attributable to improved data granularity, business activity volume, and the inclusion of leased vehicle emissions that were not previously captured. Scope 1 is now reported as nil, representing a structural change from prior years and reflecting the company's service-based operational model with no owned combustion sources.

5.4 Year-on-Year Emissions Summary

Scope	2025/26 (tCO_2e)	2024/25 (tCO_2e)	2023/24 (tCO_2e)	2022/23 (Baseline) (tCO_2e)
Scope 1	0.00	13.3	13.7	15.2
Scope 2	5.18	4.7	4.9	5.6
Scope 3	68.70	29.0	29.5	31.5
Total	**73.89**	**47.0**	**48.1**	**52.3**

Note: The year-on-year comparison is presented at scope level only, as drill-down data is not available for previous years.

6. Intensity Metrics

Absolute emissions figures are read alongside intensity metrics to give a fair picture of performance. This is particularly important for us, given that:

- The business operates a project-based delivery model with variable activity volumes
- Headcount and operational activities influence consumption
- A single site means emissions are concentrated at the head office

The following intensity metrics are recommended.

6.1 Portfolio-Level Intensity

Metric	Value	Unit
Total emissions (all scopes)	73.89	tCO_2e
Total FTE	19	FTE
Portfolio intensity (per FTE)	3.89	tCO_2e per FTE
Head office floor area	368	m^2
Head office intensity (per m^2)	0.20	tCO_2e per m^2

6.2 Scope 2 Intensity

Metric	Value	Unit
Scope 2 emissions	5.18	tCO_2e
Scope 2 intensity (per FTE)	0.27	tCO_2e per FTE
Scope 2 intensity (electricity)	0.177	$kgCO_2e/kWh$

6.3 Scope 3 Intensity

Metric	Value	Unit
Scope 3 emissions	68.70	tCO_2e
Scope 3 intensity (per FTE)	3.62	tCO_2e per FTE

6.4 Business Travel and Commuting Intensity

Metric	Value	Unit
Business travel emissions	5.74	tCO_2e
Business travel intensity (per FTE)	0.30	tCO_2e per FTE
Commuting emissions (total)	5.97	tCO_2e
Commuting intensity (per FTE)	0.31	tCO_2e per FTE
Upstream leased assets (leased vans)	33.00	tCO_2e
Leased asset intensity (per FTE)	1.74	tCO_2e per FTE

6.5 Recommended Additional Intensity Metrics

To strengthen reporting and enable meaningful year-on-year comparison, Conceptunet will collect the following data:

Metric	Data Required	Purpose
tCO_2e per m^2	Floor area for each site	Normalise emissions by physical size

Metric	Data Required	Purpose
tCO_2e per £ revenue	Annual revenue	Normalise emissions by business output
tCO_2e per employee	FTE at each site	Normalise emissions by headcount
tCO_2e per vehicle	Fleet size	Track fleet emissions efficiency
tCO_2e per IT asset	Number of IT assets	Normalise emissions by technology footprint
tCO_2e per project	Number of projects delivered	Normalise emissions by project activity

Note: Intensity metrics will be reported alongside absolute emissions, not instead of them. A falling intensity ratio combined with rising absolute emissions indicates growth is outpacing efficiency gains — a common challenge for growing businesses. Both figures are needed for a complete picture.

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7. Reduction Targets

Conceptunet commits to the following interim and long-term targets:

Target	Baseline	Target Year	Reduction
Scope 2 (absolute)	2022/23	2030	50% reduction
Scope 3 (absolute)	2022/23	2030	25% reduction
Net zero (all scopes)	2022/23	2050	Net zero

These targets are aligned with the UK's net zero trajectory and the Science Based Targets initiative (SBTi) criteria for a 1.5°C pathway.

Note: As Scope 1 is reported as nil, no separate Scope 1 target is set. Should the operational boundary change, a Scope 1 target will be established.

7.1 Interim Milestones

Milestone	Year	Target
Data quality improvement	2027	Improve data granularity and reduce reliance on averages
Scope 2 reduction	2027	20% reduction against baseline
Scope 3 reduction	2027	10% reduction against baseline
Scope 2 reduction	2030	50% reduction against baseline
Scope 3 reduction	2030	25% reduction against baseline
Net zero	2050	Net zero across all scopes

8. Carbon Reduction Measures

8.1 Scope 1 — Direct Emissions

Scope 1 is reported as nil for the 2025/26 period. Conceptunet does not operate any owned or controlled combustion sources, owned vehicles, or fugitive emission sources that would give rise to reportable Scope 1 emissions.

Measure	Description	Expected Saving	Timeline
Boundary monitoring	Monitor operational boundary for any changes that would give rise to Scope 1 emissions	Enables accurate reporting	Ongoing

Measure	Description	Expected Saving	Timeline
Fleet transition (if applicable)	If owned vehicles are acquired in future, transition to electric alternatives	To be quantified	If applicable

Note: Should the company's operational boundary change — for example, through the acquisition of owned vehicles or on-site combustion equipment — this position will be reassessed and disclosed in future inventories.

8.2 Scope 2 — Electricity Consumption

Scope 2 accounts for 5.18 tCO_2e (7.0% of total emissions). The following measures will be prioritised:

Measure	Description	Expected Saving	Timeline
Renewable electricity tariff	Switch to a 100% renewable electricity tariff (REGO-backed)	Up to 100% of Scope 2 (market-based)	2026–2027
LED lighting upgrade	Replace remaining fluorescent and halogen lighting with LED	15% of Scope 2 by 2028	2026–2028
Smart metering	Install smart meters and monitoring equipment to track consumption	Enables accurate reporting and anomaly detection	2026
Equipment efficiency	Replace ageing IT equipment and appliances with energy-efficient models	10% of Scope 2 by 2029	2026–2029
Employee engagement	Launch energy-saving awareness campaign for all staff	5% of Scope 2 by 2027	2026 onwards
On-site solar generation	Feasibility study for solar PV at head office	To be quantified	2027–2030

Note: Scope 2 emissions have remained relatively stable at approximately 5 tCO_2e over the past four years. The switch to a renewable electricity tariff represents the single largest opportunity to reduce Scope 2 emissions.

8.3 Scope 3 — Indirect Emissions

Scope 3 accounts for 68.70 tCO_2e (93.0% of total emissions). The following measures will be prioritised:

8.3.1 Purchased Goods and Services (Category 1)

Current Emissions: 7.15 tCO_2e (10.4% of Scope 3)

Measure	Description	Expected Saving	Timeline
Supplier engagement	Engage with key suppliers to understand their carbon reduction plans	10% by 2030	2026–2030
Sustainable procurement policy	Embed carbon criteria into procurement decisions	15% by 2030	2026–2028
Supplier data collection	Transition from spend-based to supplier-specific emissions data	Improved accuracy	2026–2029
Circular economy	Increase reuse and recycling of IT equipment and office supplies	5% by 2030	2026 onwards

8.3.2 Capital Goods (Category 2)

Current Emissions: 8.18 tCO_2e (11.9% of Scope 3)

Measure	Description	Expected Saving	Timeline
Low-carbon procurement	Specify low-carbon materials and equipment in capital projects	20% by 2030	2026–2030

Measure	Description	Expected Saving	Timeline
Whole-life costing	Incorporate whole-life carbon costs into investment decisions	10% by 2030	2026–2028
Supplier engagement	Work with capital goods suppliers to reduce embodied carbon	15% by 2030	2026–2030
Asset longevity	Extend the useful life of capital assets through maintenance and refurbishment	5% by 2030	2026 onwards

8.3.3 Water and Waste Water (Category 3)

Current Emissions: 0.08 tCO_2e (0.1% of Scope 3)

Measure	Description	Expected Saving	Timeline
Water efficiency	Install water-saving devices and monitor consumption	20% by 2030	2026–2028
Waste water management	Review waste water treatment and discharge processes	10% by 2030	2027–2030

8.3.4 Upstream Transportation and Distribution (Category 4)

Current Emissions: 3.72 tCO_2e (5.4% of Scope 3)

Measure	Description	Expected Saving	Timeline
Supplier consolidation	Consolidate deliveries to reduce transport miles	15% by 2030	2026–2028

Measure	Description	Expected Saving	Timeline
Low-emission vehicles	Encourage suppliers to use electric or low-emission vehicles	20% by 2030	2027–2030
Route optimisation	Work with logistics providers to optimise delivery routes	10% by 2030	2026–2028

8.3.5 Waste Generated in Operations (Category 5)

Current Emissions: 4.85 tCO_2e (7.1% of Scope 3)

Measure	Description	Expected Saving	Timeline
Waste reduction	Implement waste reduction programme across all operations	20% by 2030	2026–2028
Recycling improvement	Increase recycling rates for paper, plastics, and IT equipment	30% by 2030	2026–2028
Electronic waste	Partner with certified e-waste recyclers for IT equipment disposal	25% by 2030	2026–2028
Waste contractor engagement	Work with waste contractors to divert waste from landfill	25% by 2030	2026–2030

8.3.6 Business Travel (Category 6)

Current Emissions: 5.74 tCO_2e (8.4% of Scope 3)

Measure	Description	Expected Saving	Timeline
Virtual meeting policy	Implement policy prioritising virtual meetings over travel	30% by 2030	2026–2028

Measure	Description	Expected Saving	Timeline
Travel approval process	Introduce travel approval process with carbon criteria	15% by 2030	2026–2027
Rail over air	Encourage rail travel for domestic journeys where feasible	20% by 2030	2026–2028
EV leased cars	Transition leased car fleet to electric vehicles	50% of leased car emissions by 2030	2026–2030
Carbon budgets	Set departmental carbon budgets for business travel	10% by 2030	2027–2030

Note: The leased cars sub-category (3.07 tCO_2e) captures emissions from business use of leased passenger vehicles. Transitioning these to electric vehicles represents a significant reduction opportunity.

8.3.7 Employee Commuting (Category 7)

Current Emissions: 5.97 tCO_2e (8.7% of Scope 3)

Measure	Description	Expected Saving	Timeline
Active travel programme	Promote cycling, walking, and public transport for commuting	15% by 2030	2026–2030
Cycle-to-work scheme	Enhance cycle-to-work scheme and facilities (showers, bike storage)	10% by 2030	2026–2028
Car-sharing scheme	Introduce car-sharing platform for employees	10% by 2030	2026–2028
EV charging points	Install EV charging points at head office	15% by 2030	2026–2029

Measure	Description	Expected Saving	Timeline
Remote working policy	Formalise hybrid working policy to reduce commuting days	20% by 2030	2026–2027
WFH energy efficiency	Provide guidance and support for energy-efficient home offices	10% by 2030	2026–2028

8.3.8 Upstream Leased Assets (Category 8)

Current Emissions: 33.00 tCO_2e (48.0% of Scope 3)

Measure	Description	Expected Saving	Timeline
EV van transition	Transition leased van fleet to electric vehicles	50% of leased van emissions by 2030	2026–2030
Route optimisation	Optimise delivery routes to reduce mileage	15% by 2030	2026–2028
Telematics	Install telematics to monitor and improve driver efficiency	10% by 2030	2026–2027
Load optimisation	Improve load planning to reduce number of journeys	10% by 2030	2026–2028
Driver training	Implement eco-driving training for all drivers	5% by 2030	2026–2027

Note: Upstream leased assets (leased vans) represent the largest single source of Scope 3 emissions (48.0%). Transitioning the leased van fleet to electric vehicles is the single most impactful measure available to Conceptunet.

8.3.9 Categories Not Applicable

The following Scope 3 categories are not applicable under Conceptunet's current business model:

GHG Protocol Category	Applicability
9: Downstream Transportation and Distribution	Not applicable — restrictive business model
10: Processing of Sold Products	Not applicable — restrictive business model
11: Use of Sold Products	Not applicable — restrictive business model
12: End-of-Life Treatment of Sold Products	Not applicable — restrictive business model
13: Downstream Leased Assets	Not applicable — restrictive business model
14: Franchises	Not applicable — restrictive business model
15: Investments	Not applicable — restrictive business model

9. Governance and Reporting

Conceptunet will:

- Assign a senior responsible officer for carbon reduction
- Report progress against targets annually
- Review and update this CRP annually
- Integrate carbon reduction into business planning and decision-making

- Engage with suppliers, employees, and other stakeholders on carbon reduction
- Report intensity metrics alongside absolute emissions to track performance independent of growth
- Improve data quality to reduce reliance on averages and spend-based estimates

9.1 Governance Structure

Role	Responsibility
Board of Directors	Overall accountability for carbon reduction targets
Sustainability Lead	Day-to-day management of carbon reduction plan
Department Heads	Implementation of measures within their areas
All Employees	Active participation in carbon reduction initiatives

9.2 Reporting and Review

Activity	Frequency	Responsibility
Carbon footprint calculation	Annually	Sustainability Lead
Progress against targets	Quarterly	Sustainability Lead
Board review	Annually	Board of Directors
External verification	Biennially	Third-party verifier
Public reporting	Annually	Sustainability Lead

10. 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 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

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.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed: 

Name: Dan Taylor
Position: Managing Director
Conceptunet Ltd
Date: 01/10/26

Appendix A: Methodology Notes

1. Scope 2 emissions are calculated using the location-based method.
2. Electricity emission factor: 0.177 $kgCO_2e/kWh$ (UK grid average).
3. Scope 1 is reported as nil; Conceptunet Ltd does not operate owned or controlled combustion sources, owned vehicles, or fugitive emission sources requiring disclosure.
4. Leased cars are reported under Category 6 (Business Travel) as they fall outside the operational control boundary.
5. Leased vans are reported under Category 8 (Upstream Leased Assets) as they fall outside the operational control boundary.
6. Spend-based emission factors are sourced from DESNZ/DEFRA spend-based multipliers where applicable.
7. Business travel and commuting are estimated using national averages and should be replaced with actual data where possible.
8. Water and wastewater are estimated using published benchmarks and should be replaced with metered data where possible.
9. Where primary activity data was unavailable, industry-average estimation methods have been applied, consistent with the GHG Protocol hierarchy for data quality.
10. All emission factors are based on 2025 UK Government GHG Conversion Factors.

Appendix B: Glossary

Term	Definition
tCO_2e	Tonnes of carbon dioxide equivalent
Scope 1	Direct emissions from owned or controlled sources
Scope 2	Indirect emissions from purchased electricity, heat, or steam
Scope 3	All other indirect emissions in the value chain

Term	Definition
DESNZ	Department for Energy Security and Net Zero
DEFRA	Department for Environment, Food and Rural Affairs
SBTi	Science Based Targets initiative
PPN 006	Procurement Policy Note 06/25 — carbon reduction plans in government contracts
SECR	Streamlined Energy and Carbon Reporting
REGO	Renewable Energy Guarantee of Origin
Intensity metric	Emissions expressed relative to a unit of activity (e.g. per FTE, per m^2, per kWh)
Net zero	Achieving a balance between the carbon emitted and the carbon removed from the atmosphere
WFH	Working from home
FTE	Full-time equivalent

Appendix C: Data Gaps and Limitations

Data Gap	Impact	Recommendation
Scope 1 fuel consumption	Nil — no owned combustion sources	No action required; reassess if boundary changes
Electricity sub-metering	HQ consumption not separately metered	Install sub-metering for improved granularity
Business travel	Estimated using averages	Obtain actual travel expense data
Commuting	Estimated using averages	Conduct employee travel survey
Waste	Estimated using benchmarks	Obtain waste contractor data
Purchased goods	Spend-based estimation	Engage suppliers for primary data
Capital goods	Spend-based estimation	Engage suppliers for primary data
Leased vehicle mileage	Estimated	Obtain mileage records from lease provider
Water and wastewater	Estimated using benchmarks	Obtain water retailer invoice and meter readings

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Next Review: April 2027