baseline

onecom

Carbon Reduction Plan

Reporting Period: January – December 2025
Baseline Year: January – December 2024
Publishing Date: 02/10/2026

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1. Introduction

Onecom Limited ("Onecom") 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 increase in emissions compared to the 2024 baseline is due mainly to acquisitions of businesses during the reporting period. These acquisitions have expanded Onecom's operational footprint, headcount, and supply chain activity, resulting in higher absolute emissions across all scopes. The 2024 baseline has not been restated to include acquired operations, so the variance figures are not like-for-like. Onecom is committed to restating its baseline and integrating acquired businesses into its decarbonisation strategy.

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2. Organisational Boundary

This CRP covers Onecom Limited and its UK operations, including:

- Head office at Innovation House, 4400 Parkway, PO15 7JF
- Thirteen branch locations across the United Kingdom

Item	Detail
Reporting entity	Onecom Limited
Reporting period	1 January 2025 to 31 December 2025
Baseline year	1 January 2024 to 31 December 2024
Consolidation approach	Operational control
Head office floor area	1,147 m²
Total FTE	834
Sites covered	1 Head Office + 13 branches (14 sites total)

2.1 Site Portfolio

Site Code	Site Name	Address	Status
HQ	Innovation House	4400 Parkway, PO15 7JF, United Kingdom	Head Office

Site Code	Site Name	Address	Status
BR01	Queens Road	Third Floor, 93-94 Queens Road, BN1 3XE, United Kingdom	Branch
BR02	Unit 6 Hollinswood	Unit 6 Hollinswood Court, TF3 3DE, United Kingdom	Branch
BR03	Unit 5 Hollinswood	Unit 5 Hollinswood Court, TF3 3DE, United Kingdom	Branch
BR04	Building 4000	Ground Floor, Building 4000, G51 1PR, United Kingdom	Branch
BR05	Unit 11 Bankside	Unit 11 Bankside, NE11 9SY, United Kingdom	Branch
BR06	Evolution House	Evolution House, New Garrison Road, SS3 9BF, United Kingdom	Branch
BR07	Priam House	Priam House, Fire Fly Avenue, SN2 2EH, United Kingdom	Branch
BR08	Technology House	Technology House, 1 Heanor Street, LE1 4DB, United Kingdom	Branch
BR09	Ageas House	Ageas House, The Square, GL3 4AD, United Kingdom	Branch
BR10	Suite 7 Element	Suite 7 Element, Ring Road, LS12 6AB, United Kingdom	Branch
BR11	Trimbridge House	Ground Floor, Trimbridge House, BA1 1HB, United Kingdom	Branch
BR12	The Main Barn	The Main Barn Cams Hill, PO16 8UT, United Kingdom	Branch
BR13	Pershore House	Office 10, Pershore House, WR5 2ZX, United Kingdom	Branch

3. Net Zero Commitment

Onecom Limited 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:

- Fuel combustion in owned or controlled vehicles and facilities (Scope 1)
- Purchased electricity for head office and branch operations (Scope 2)

- Purchased goods, capital goods, upstream and downstream transport, waste, business travel, commuting, and end-of-life treatment of sold products (Scope 3)

Onecom 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

Onecom reports emissions from activities over which it has operational control. This includes all head office and branch locations listed in Section 2.1.

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 and 0.18252 $kgCO_2e/kWh$ for natural gas. This reflects the actual carbon intensity of the energy consumed at each site.

4.3 Site-Level Transparency

Emissions are reported at site level where data is available, so that the performance of each location can be seen clearly. This avoids the risk of one large site disproportionately influencing the portfolio total.

4.4 Distinction Between Onecom and Acquired Operations

Where acquisitions have added new sites and operational activities, these are included within Onecom's operational control boundary. However, the 2024 baseline has not been restated to include acquired operations. This means the 2025 and 2024 figures are not directly like-for-like, and the variance figures should be interpreted with this in mind.

4.5 Normalisation

Given the nature of Onecom'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 acquisitions drive increases in consumption.

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5. Current Emissions Inventory (Jan – Dec 2025)

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	30.19
Scope 2	98.20
Scope 3	2,065.48
Total	**2,193.87**

Note: The total includes all scopes. Scope 3 accounts for 94.1% of total emissions.

5.2 Detailed Emissions by Source

Scope	Source	Emissions (tCO_2e)
Scope 1	Direct Emissions (Gas)	30.19
Scope 1	Fugitive Emissions	0.00000002
Scope 1 Subtotal		**30.19**
Scope 2	Indirect Energy (Electricity)	98.20
Scope 2 Subtotal		**98.20**
Scope 3	Purchased Goods	307.51
Scope 3	Capital Goods	533.59
Scope 3	Fuel/Energy Related (Water)	0.20
Scope 3	Fuel/Energy Related (Waste Water)	1.81
Scope 3	Upstream Transport	17.60
Scope 3	Waste	39.94
Scope 3	Business Travel	202.70

Scope	Source	Emissions (tCO_2e)
Scope 3	Commuting – Car, Bus, Rail, Taxi	246.94
Scope 3	Commuting – WFH	533.06
Scope 3	Commuting – Hotel Stay	1.10
Scope 3	Downstream Transport	89.68
Scope 3	End-of-Life	91.36
Scope 3	Other Categories	0.00
Scope 3 Subtotal		**2,065.48**
TOTAL		**2,193.87**

5.3 Interpretation of Emissions

The figures above show that emissions are distributed across Onecom's operations, with Scope 3 accounting for the overwhelming majority (94.1%). Within Scope 3, the largest contributors are:

- **Capital Goods** (533.59 tCO_2e, 25.8% of Scope 3)
- **Commuting – WFH** (533.06 tCO_2e, 25.8% of Scope 3)
- **Purchased Goods** (307.51 tCO_2e, 14.9% of Scope 3)
- **Commuting – Car, Bus, Rail, Taxi** (246.94 tCO_2e, 12.0% of Scope 3)
- **Business Travel** (202.70 tCO_2e, 9.8% of Scope 3)

The increase in emissions compared to the 2024 baseline is due mainly to acquisitions of businesses during the reporting period. These acquisitions have expanded Onecom's operational footprint, headcount, and supply chain activity.

5.4 Year-on-Year Emissions Summary

The table below presents the year-on-year comparison at scope level only.

Scope	2025 (tCO_2e)	2024 (Baseline) (tCO_2e)	Variance
Scope 1	30.19	26.67	+13.19% ▲
Scope 2	98.20	116.40	-15.64% ▼
Scope 3	2,065.48	1,698.78	+21.59% ▲
Total	**2,193.87**	**1,841.85**	**+19.11% ▲**

Note: The baseline year for this CRP is **January – December 2024**. The increase in total emissions is due mainly to acquisitions of businesses during the reporting period.

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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 has grown through acquisitions
- Headcount and operational activities have expanded
- A single large site could otherwise distort the portfolio total

The following intensity metrics are recommended.

6.1 Portfolio-Level Intensity

Metric	Value	Unit
Total emissions (all scopes)	2,193.87	tCO_2e
Total FTE	834	FTE
Portfolio intensity (per FTE)	2.63	tCO_2e per FTE
Head office floor area	1,147	m^2
Head office intensity (per m^2)	1.91	tCO_2e per m^2

6.2 Scope 1 Intensity

Metric	Value	Unit
Scope 1 emissions	30.19	tCO_2e
Scope 1 intensity (per FTE)	0.036	tCO_2e per FTE

6.3 Scope 2 Intensity

Metric	Value	Unit
Scope 2 emissions	98.20	tCO_2e
Scope 2 intensity (per FTE)	0.118	tCO_2e per FTE

Metric	Value	Unit
Scope 2 intensity (electricity)	0.177	$kgCO_2e/kWh$

6.4 Scope 3 Intensity

Metric	Value	Unit
Scope 3 emissions	2,065.48	tCO_2e
Scope 3 intensity (per FTE)	2.48	tCO_2e per FTE

6.5 Business Travel and Commuting Intensity

Metric	Value	Unit
Business travel emissions	202.70	tCO_2e
Business travel intensity (per FTE)	0.24	tCO_2e per FTE
Commuting emissions (total)	781.10	tCO_2e
Commuting intensity (per FTE)	0.94	tCO_2e per FTE

6.6 Recommended Additional Intensity Metrics

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

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

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.

7. Reduction Targets

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

Target	Baseline	Target Year	Reduction
Scope 1 and 2 (absolute)	2024	2030	50% reduction
Scope 3 (absolute)	2024	2030	25% reduction
Net zero (all scopes)	2024	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.

7.1 Interim Milestones

Milestone	Year	Target
Baseline restatement	2026	Restate 2024 baseline to include acquired businesses
Scope 1 & 2 reduction	2027	20% reduction against restated baseline
Scope 3 reduction	2027	10% reduction against restated baseline
Scope 1 & 2 reduction	2030	50% reduction against restated baseline
Scope 3 reduction	2030	25% reduction against restated baseline
Net zero	2050	Net zero across all scopes

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8. Carbon Reduction Measures

8.1 Scope 1 — Direct Emissions

Scope 1 accounts for 30.19 tCO_2e (1.4% of total emissions). The following measures will be prioritised:

Measure	Description	Expected Saving	Timeline
Fleet electrification	Transition company-owned vehicles to electric vehicles (EVs)	50% of Scope 1 by 2030	2026–2030

Measure	Description	Expected Saving	Timeline
Heating decarbonisation	Replace gas boilers with heat pumps or electric heating where feasible	30% of Scope 1 by 2030	2027–2032
Building fabric improvements	Improve insulation, draught-proofing, and glazing at all sites	10% of Scope 1 by 2030	2026–2028
Fugitive emissions management	Implement regular leak detection and repair (LDAR) programme for refrigeration and air conditioning units	Reduce fugitive emissions to near zero	2026 onwards
Renewable energy generation	Install solar PV at suitable sites to offset gas consumption	5% of Scope 1 by 2030	2027–2030

Note: The increase in Scope 1 emissions (13.19%) is due mainly to acquisitions of businesses, which have added new sites and operational activities. These measures will be applied across the expanded estate.

8.2 Scope 2 — Electricity Consumption

Scope 2 accounts for 98.20 tCO_2e (4.5% of total emissions). The following measures will be prioritised:

Measure	Description	Expected Saving	Timeline
Renewable electricity tariffs	Switch all sites to 100% renewable electricity tariffs	Up to 100% of Scope 2 (market-based)	2026–2027
LED lighting upgrade	Replace all remaining fluorescent and halogen lighting with LED	15% of Scope 2 by 2028	2026–2028
Smart building controls	Install smart meters, occupancy sensors, and building management systems	10% of Scope 2 by 2028	2026–2028
Equipment efficiency	Replace ageing IT equipment, servers, and appliances with energy-efficient models	10% of Scope 2 by 2029	2026–2029
On-site solar generation	Install solar PV at suitable sites to generate renewable electricity	20% of Scope 2 by 2030	2027–2030
Employee engagement	Launch energy-saving awareness campaign for all staff	5% of Scope 2 by 2027	2026 onwards

Note: Scope 2 emissions have already decreased by 15.64% compared to the baseline, demonstrating real progress in electricity efficiency and grid decarbonisation. Onecom will build on this positive trend.

8.3 Scope 3 — Indirect Emissions

Scope 3 accounts for 2,065.48 tCO_2e (94.1% of total emissions). The following measures will be prioritised:

8.3.1 Purchased Goods and Services (Category 1)

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)

Measure	Description	Expected Saving	Timeline
Low-carbon procurement	Specify low-carbon materials and equipment in capital projects	20% by 2030	2026–2030
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 Fuel- and Energy-Related Activities (Category 3)

Measure	Description	Expected Saving	Timeline
Water efficiency	Install water-saving devices and monitor consumption	20% by 2030	2026–2028

Measure	Description	Expected Saving	Timeline
Waste water management	Review waste water treatment and discharge processes	10% by 2030	2027–2030

8.3.4 Upstream Transportation and Distribution (Category 4)

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

Measure	Description	Expected Saving	Timeline
Waste reduction	Implement waste reduction programme across all sites	20% by 2030	2026–2028
Recycling improvement	Increase recycling rates for paper, plastics, and IT equipment	30% by 2030	2026–2028
Composting	Introduce food waste composting at suitable sites	10% by 2030	2027–2029
Waste contractor engagement	Work with waste contractors to divert waste from landfill	25% by 2030	2026–2030

Note: Waste emissions increased by 56.32% compared to the baseline, due mainly to acquisitions of businesses. This is a priority area for reduction.

8.3.6 Business Travel (Category 6)

Measure	Description	Expected Saving	Timeline
Virtual meeting policy	Implement policy prioritising virtual meetings over travel	30% by 2030	2026–2028
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 pool cars	Introduce electric pool cars for business travel	10% by 2030	2027–2029
Carbon budgets	Set departmental carbon budgets for business travel	10% by 2030	2027–2030

Note: Business travel emissions increased by 58.59% compared to the baseline, due mainly to acquisitions of businesses. This is a priority area for reduction.

8.3.7 Employee Commuting (Category 7)

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 all sites	15% by 2030	2026–2029
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

Note: Commuting emissions increased by 32.36% compared to the baseline, due mainly to acquisitions of businesses. WFH emissions increased by 88.81%, reflecting the expanded workforce following acquisitions. This is a priority area for reduction.

8.3.8 Downstream Transportation and Distribution (Category 9)

Measure	Description	Expected Saving	Timeline
Customer delivery optimisation	Work with customers to consolidate deliveries	15% by 2030	2026–2028
Low-emission couriers	Engage couriers with low-emission vehicle fleets	20% by 2030	2026–2028
Packaging reduction	Reduce packaging weight and volume to optimise transport	10% by 2030	2026–2028

Note: Downstream transport emissions increased by 30.96% compared to the baseline, due mainly to acquisitions of businesses.

8.3.9 End-of-Life Treatment of Sold Products (Category 12)

Measure	Description	Expected Saving	Timeline
Product take-back scheme	Introduce take-back scheme for end-of-life products	30% by 2030	2026–2028
Recycling partnerships	Partner with recycling specialists to maximise material recovery	25% by 2030	2026–2028
Design for disassembly	Incorporate design for disassembly and recyclability into product specifications	20% by 2030	2027–2030
Customer awareness	Educate customers on responsible disposal and recycling options	10% by 2030	2026 onwards

Note: No 2024 baseline data is available for End-of-Life. This category should be included in future baseline restatements.

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9. Governance and Reporting

Onecom 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
- Restate the 2024 baseline to include acquired businesses for like-for-like comparison

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
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: Jason Waterworth

Name: Jason Waterworth

Position: Sales Director

Onecom Limited

Date: 01/10/2026

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. Natural gas emission factor: 0.18252 $kgCO_2e/kWh$.
4. Spend-based emission factors are sourced from DESNZ/DEFRA spend-based multipliers.
5. Business travel and commuting are estimated using national averages and will be replaced with actual data where possible.
6. Water and wastewater are estimated using published benchmarks and will be replaced with metered data where possible.
7. All emission factors are based on 2025 UK Government GHG Conversion Factors.
8. The increase in emissions is due mainly to acquisitions of businesses; the 2024 baseline has not been restated to include acquired operations, so the variance figures are not like-for-like.
9. Intensity metrics are calculated using the data available for the 2025 reporting period. Where data is not yet available, this is noted and will be added in future reporting cycles.

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
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 006 — carbon reduction plans in government contracts
SECR	Streamlined Energy and Carbon Reporting
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

Term	Definition
WFH	Working from home
FTE	Full-time equivalent

Appendix C: Data Gaps and Limitations

Data Gap	Impact	Recommendation
Baseline restatement	2024 baseline not restated for acquisitions	Restate 2024 baseline to include acquired businesses for like-for-like comparison
Commuting sub-categories	2024 has consolidated commuting figure (302.11 tCO_2e) for car, bus, rail, taxi; 2025 is broken down by mode	Restate 2024 baseline with sub-category breakdown if granular comparison is required
End-of-Life (Cat 12)	No 2024 baseline data available	Include End-of-Life in future baseline restatements
Fugitive Emissions	Data quality low	Improve maintenance record keeping for refrigerant top-ups
Commuting	Estimated using staff surveys	Conduct more comprehensive employee travel survey
WFH	Estimated using days worked from home records	Improve data collection on home energy consumption
Purchased Goods	Spend-based proxy	Transition to supplier-specific data where possible
Capital Goods	Spend-based proxy	Transition to supplier-specific data where possible

Report Prepared: October 2026
Reporting Period: January – December 2025
Baseline Year: January – December 2024
Net Zero Commitment Year: 2050
Next Review: January 2027