



# Carbon Reduction Plan

**Reporting Period: January – December 2025**

**Baseline Year: January – December 2024**

**Publishing Date: [enter date]**

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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 06/25) 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.

# 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<sub>2</sub>e/kWh for electricity and 0.18252 kgCO<sub>2</sub>e/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<sup>2</sup> 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<sub>2</sub>e per FTE and tCO<sub>2</sub>e per m<sup>2</sup>) 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. Baseline 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 <sub>2</sub> e) |
|--------------|--------------------------------|
| Scope 1      | 30.19                          |
| Scope 2      | 98.20                          |
| Scope 3      | 2,065.48                       |
| <b>Total</b> | <b>2,193.87</b>                |

**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 <sub>2</sub> e) |
|-------------------------|-----------------------------------|--------------------------------|
| Scope 1                 | Direct Emissions (Gas)            | 30.19                          |
| Scope 1                 | Fugitive Emissions                | 0.00000002                     |
| <b>Scope 1 Subtotal</b> |                                   | <b>30.19</b>                   |
| Scope 2                 | Indirect Energy (Electricity)     | 98.20                          |
| <b>Scope 2 Subtotal</b> |                                   | <b>98.20</b>                   |
| 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 <sub>2</sub> e) |
|-------------------------|----------------------------------|--------------------------------|
| 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                           |
| <b>Scope 3 Subtotal</b> |                                  | <b>2,065.48</b>                |
| <b>TOTAL</b>            |                                  | <b>2,193.87</b>                |

### 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<sub>2</sub>e, 25.8% of Scope 3)
- **Commuting – WFH** (533.06 tCO<sub>2</sub>e, 25.8% of Scope 3)
- **Purchased Goods** (307.51 tCO<sub>2</sub>e, 14.9% of Scope 3)
- **Commuting – Car, Bus, Rail, Taxi** (246.94 tCO<sub>2</sub>e, 12.0% of Scope 3)
- **Business Travel** (202.70 tCO<sub>2</sub>e, 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.

## 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 <sub>2</sub> e                    |
| Total FTE                                   | 834      | FTE                                   |
| Portfolio intensity (per FTE)               | 2.63     | tCO <sub>2</sub> e per FTE            |
| Head office floor area                      | 1,147    | m <sup>2</sup>                        |
| Head office intensity (per m <sup>2</sup> ) | 1.91     | tCO <sub>2</sub> e per m <sup>2</sup> |

## 6.2 Scope 1 Intensity

| Metric                      | Value | Unit                       |
|-----------------------------|-------|----------------------------|
| Scope 1 emissions           | 30.19 | tCO <sub>2</sub> e         |
| Scope 1 intensity (per FTE) | 0.036 | tCO <sub>2</sub> e per FTE |

## 6.3 Scope 2 Intensity

| Metric                          | Value | Unit                       |
|---------------------------------|-------|----------------------------|
| Scope 2 emissions               | 98.20 | tCO <sub>2</sub> e         |
| Scope 2 intensity (per FTE)     | 0.118 | tCO <sub>2</sub> e per FTE |
| Scope 2 intensity (electricity) | 0.177 | kgCO <sub>2</sub> e/kWh    |

## 6.4 Scope 3 Intensity

| Metric                      | Value    | Unit                       |
|-----------------------------|----------|----------------------------|
| Scope 3 emissions           | 2,065.48 | tCO <sub>2</sub> e         |
| Scope 3 intensity (per FTE) | 2.48     | tCO <sub>2</sub> e per FTE |

## 6.5 Business Travel and Commuting Intensity

| Metric                              | Value  | Unit                       |
|-------------------------------------|--------|----------------------------|
| Business travel emissions           | 202.70 | tCO <sub>2</sub> e         |
| Business travel intensity (per FTE) | 0.24   | tCO <sub>2</sub> e per FTE |
| Commuting emissions (total)         | 781.10 | tCO <sub>2</sub> e         |
| Commuting intensity (per FTE)       | 0.94   | tCO <sub>2</sub> e 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 <sub>2</sub> e per m <sup>2</sup> | Floor area for each site | Normalise emissions by physical size        |
| tCO <sub>2</sub> e per £ revenue      | Annual revenue           | Normalise emissions by business output      |
| tCO <sub>2</sub> e per employee       | FTE at each site         | Normalise emissions by headcount            |
| tCO <sub>2</sub> e per vehicle        | Fleet size               | Track fleet emissions efficiency            |
| tCO <sub>2</sub> e 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                           |

## 8. Carbon Reduction Measures

### 8.1 Scope 1 — Direct Emissions

Scope 1 accounts for 30.19 tCO<sub>2</sub>e (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    |
| 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<sub>2</sub>e (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<sub>2</sub>e (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 |

| Measure          | Description                                                      | Expected Saving | Timeline     |
|------------------|------------------------------------------------------------------|-----------------|--------------|
| 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 |
| 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 |

| 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)

| 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 |

| Measure        | Description                                         | Expected Saving | Timeline  |
|----------------|-----------------------------------------------------|-----------------|-----------|
| 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 |

| Measure             | Description                                              | Expected Saving | Timeline  |
|---------------------|----------------------------------------------------------|-----------------|-----------|
| 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.

## 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 |

| Role                | Responsibility                                       |
|---------------------|------------------------------------------------------|
| 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 06/25 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:**  2AF21E84E93943F...

**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<sub>2</sub>e/kWh (UK grid average).
3. Natural gas emission factor: 0.18252 kgCO<sub>2</sub>e/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 <sub>2</sub> e | 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 06/25          | Procurement Policy Note 06/25 — 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 <sup>2</sup> , 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 <sub>2</sub> e) 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