

Carbon Reduction Plan

Applicable Limited

Reporting Period: 1st April 2025 – 31st March 2026

Prepared: September 2026

Baseline Year: 1st April 2025 – 31st March 2026

Publishing Date: 2nd October 2026

1. Introduction

Applicable Limited ("the Company") 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 006/25) and references the GHG Protocol Corporate Standard and the UK Government's Environmental Reporting Guidelines.

2. Organisational Boundary

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

- Head office at 3120 Great Western Court, Stoke Gifford, Hunts Ground Road, Bristol, England, BS34 8HP

Item	Detail
Reporting entity	Applicable Limited
Company Number	03426111

Item	Detail
Registered Address	3120 Great Western Court, Stoke Gifford, Hunts Ground Road, Bristol, England, BS34 8HP
Headquarters Size	798.6 sqm
Total Employees (FTE)	53.6

The organisational boundary follows the operational control approach. Applicable Limited operates from a single location — the Bristol Head Office at the registered address. No other entities, sites, or subsidiaries are included or excluded. There are no additional branches, offices, warehouses, or operational locations.

3. Net Zero Commitment

Applicable 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 operations (Scope 2)
- Resource spend, business travel, commuting, waste, and water (Scope 3)

Applicable Limited 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 and will only use credible offsetting or removal mechanisms for genuinely unavoidable residual emissions.

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

4. Reporting Approach

Applicable Limited operates from a single leased head office in Bristol. The company is an office-based professional services organisation and does not own or operate any manufacturing facilities, data centres, or owned vehicles.

4.1 Reporting Approach for Office-Based Operations

The head office is leased, and the Company has operational control over the electricity consumed within its demised area. The Company does not have operational control over landlord-supplied common area services or any tenant-specific equipment outside its lease boundary.

4.2 Recommended Reporting Approach

1. **Operational control boundary** — Applicable Limited reports emissions from activities over which it has operational control. This comprises electricity consumed within its leased head office premises and emissions from business activities undertaken by its employees (business travel, commuting, purchased goods and services).
2. **Location-based reporting** — Scope 2 emissions are reported on a location-based method, using the UK grid average emission factor of 0.131 kgCO₂e/kWh (DEFRA 2025). This reflects the actual carbon intensity of the electricity consumed at the head office.
3. **Market-based reporting** — A market-based figure of 0.00 tCO₂e applies where REGO-backed renewable tariffs are in place; supporting evidence is available upon request.
4. **Spend-based method for Scope 3** — The spend-based method has been applied for Categories 1 (Purchased Goods), 2 (Capital Goods), and 3 (Fuel/Energy Related), using DEFRA spend-based multipliers. Activity-based methods have been applied for Categories 5 (Waste), 6 (Business Travel), and 7 (Employee Commuting).
5. **Intensity metrics** — Absolute emissions are reported alongside intensity ratios (tCO₂e per FTE and tCO₂e per sqm) so that performance can be tracked independently of headcount or floor area changes.

5. Baseline Emissions Inventory (1st April 2025 – 31st March 2026)

5.1 Emissions Summary by Scope

Scope	Emissions (tCO ₂ e)
Scope 1	0.00
Scope 2	11.68
Scope 3	202.50
Total	214.17

Note: Scope 1 emissions are reported as zero as the Company has no owned vehicles or boilers and no gas consumption.

5.2 Detailed Emissions by Source

Scope	Source	Emissions (tCO ₂ e)
Scope 1	Direct Emissions (Gas)	0.00
Scope 1	Fugitive Emissions	0.00
Scope 1 Subtotal		0.00
Scope 2	Electricity — head office	11.68

Scope	Source	Emissions (tCO ₂ e)
Scope 2 Subtotal		11.68
Scope 3	Category 1: Purchased Goods	165.39
Scope 3	Category 2: Capital Goods	2.22
Scope 3	Category 3: Fuel/Energy Related	0.14
Scope 3	Category 5: Waste	0.19
Scope 3	Category 6: Business Travel	24.75
Scope 3	Category 7: Employee Commuting	9.81
Scope 3 Subtotal		202.50
TOTAL		214.17

5.3 Category 1: Purchased Goods — Detailed Breakdown

This category is the largest source of emissions, accounting for 81.67% of Scope 3 emissions and 77.22% of total emissions.

Emission Source	Spend (£)	Emissions (tCO ₂ e)	% of Total Cat 1
Professional: Computer Programming and IT Services	1,334,059	157.02	94.94%
Professional: Accounting, Bookkeeping and Auditing	46,816	3.22	1.95%
Building services: Cleaning Services	14,178	2.33	1.41%
Professional: Telecommunication Services	14,869	1.66	1.00%
Marketing: Publishing and Marketing Services	6,961	0.78	0.47%
Electrical / Electronics: Small Electric Appliances	294	0.21	0.13%
Transport / Warehouse: Postal & Courier Services	662	0.17	0.10%
Other sub-categories	0	0.00	0.00%
TOTAL	1,417,839	165.39	100%

The "Professional: Computer Programming and IT Services" sub-category accounts for 94.94% of all Purchased Goods emissions and 73.32% of total organisational emissions.

5.4 Category 2: Capital Goods — Detailed Breakdown

Emission Source	Spend (£)	Emissions (tCO ₂ e)
IT Hardware: Computers, Laptops & Servers	4,576	2.22
All other sub-categories	0	0.00
TOTAL	4,576	2.22

5.5 Category 3: Fuel & Energy Related — Detailed Breakdown

Emission Source	Activity Data	Emission Factor	Emissions (tCO ₂ e)
Water	236 m ³	0.1913 kgCO ₂ e/m ³	0.05
Waste Water	224.2 m ³	0.4421 kgCO ₂ e/m ³	0.10
TOTAL			0.14

5.6 Category 5: Waste

Metric	Value
Activity Data	0.42 tonnes
Emission Factor	446.2 kgCO ₂ e/tonne
Emissions	0.19 tCO ₂ e

5.7 Category 6: Business Travel — Detailed Breakdown

Sub-Category	Activity Data	Emission Factor	Emissions (tCO ₂ e)	Status
Air Travel (Domestic Average)	92,954 km	0.22928 kg/km	21.31	Estimated
Average Car Travel	7,424 miles	0.26915 kg/mile	2.00	Provided
Train Journey (National Rail)	22,311 miles	0.05707 kg/mile	1.27	Provided
Taxi Journey	485 miles	0.342 kg/mile	0.17	Provided
Local Bus Journey	Zero	0.16713 kg/mile	0.00	No Data
TOTAL			24.75	

Air Travel Note: The reported activity of 57,748 miles has been converted to 92,954 km ($57,748 \times 1.60934$) to match the unit of the emission factor. A DEFRA 2025 domestic average passenger emission factor of 0.22928 kg CO₂e per passenger-km has been applied as a conservative estimate. This factor includes radiative forcing and represents an average across cabin classes for domestic UK flights. This is an estimate — actual emissions may vary based on specific routes, cabin class, and aircraft types. The client operates in a professional services capacity and is not a manufacturer or supplier, so domestic travel assumptions have been applied.

5.8 Category 7: Employee Commuting — Detailed Breakdown

Sub-Category	Activity Data	Emission Factor	Emissions (tCO ₂ e)	Status
Average Car Travel	28,889 miles	0.26915 kg/mile	7.78	Provided
Hotel Stay (UK)	107 nights	11.2 kg/night	1.20	Provided
Work from Home	1,685 hours	0.33378 kg/hr	0.56	Provided
Train Journey (National Rail)	4,700 miles	0.05707 kg/mile	0.27	Provided
Local Bus Journey	Zero	0.16713 kg/mile	0.00	No Data
Taxi Journey	Zero	0.342 kg/mile	0.00	No Data
TOTAL			9.81	

Employee commuting emissions are 9.81 tCO₂e. Car travel is the dominant active mode, accounting for 79.3% of commuting emissions (excluding WFH and Hotel Stay).

5.9 Categories Confirmed as Not Applicable

Category	Reason
Category 4: Upstream Transport	Not Applicable due to business process. No goods delivered for distribution, only for internal use.

Category	Reason
Category 8: Upstream Leases	Not Applicable due to business process. No leased assets.
Category 9: Downstream Transport	Not Applicable due to business process. No physical products to be distributed.
Category 10: Processing	Not Applicable due to business process. No physical products to be processed.
Category 11: Use of Products	Not Applicable due to business process. No physical products.
Category 12: End-of-Life	Not Applicable due to business process. No physical products to be disposed.
Category 13: Downstream Leased	Not Applicable due to business process. Not a landlord.
Category 14: Franchises	Not Applicable due to business process. No franchises held.
Category 15: Investments	Not Applicable due to business process. No investments held.

6. Intensity Metrics

Absolute emissions figures are read alongside intensity metrics to give a fair picture of performance. This is particularly important for an office-based professional services organisation where headcount and floor area are the primary drivers of emissions.

6.1 Scope 2 Intensity — Head Office

Metric	Value	Unit
Head office Scope 2 emissions	11.68	tCO ₂ e
Electricity consumption	89,146	kWh
Scope 2 intensity (electricity)	0.131	kgCO ₂ e/kWh
Head office floor area	798.6	m ²
Scope 2 intensity per m ²	0.015	tCO ₂ e/m ²

6.2 Scope 3 Intensity — Head Office

Metric	Value	Unit
Head office Scope 3 emissions	202.50	tCO ₂ e
Total FTE	53.6	FTE
Scope 3 intensity per FTE	3.78	tCO ₂ e per FTE

6.3 Business Travel and Commuting Intensity

Metric	Value	Unit
Business travel emissions	24.75	tCO ₂ e
Total FTE	53.6	FTE
Business travel intensity	0.46	tCO ₂ e per FTE
Commuting emissions	9.81	tCO ₂ e
Total FTE	53.6	FTE
Commuting intensity	0.18	tCO ₂ e per FTE

6.4 Portfolio-Level Intensity

Metric	Value	Unit
Total emissions	214.17	tCO ₂ e
Total FTE	53.6	FTE
Portfolio intensity (per FTE)	4.00	tCO ₂ e per FTE
Total electricity consumption	89,146	kWh
Portfolio intensity (per sqm)	0.27	tCO ₂ e/sqm

6.5 Recommended Additional Intensity Metrics

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

Metric	Data Required	Purpose
tCO ₂ e per FTE	FTE count (already collected)	Normalise emissions by headcount
tCO ₂ e per sqm	Floor area (already collected)	Normalise emissions by physical size
tCO ₂ e per £ revenue	Annual revenue	Normalise emissions by business output
tCO ₂ e per £ spend	Total procurement spend	Track supply chain carbon intensity

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. Both figures are needed for a complete picture.

7. Reduction Targets

Applicable Limited commits to the following interim and long-term targets:

Target	Baseline	Target Year	Reduction
Scope 1 and 2 (absolute)	2025/26	2031	12.5% reduction
Scope 3 (absolute)	2025/26	2031	12.5% reduction
Scope 1 and 2 (interim milestone)	2025/26	2035	To be set at the next annual review
Scope 3 (interim milestone)	2025/26	2035	To be set at the next annual review

Target	Baseline	Target Year	Reduction
Net zero (all scopes)	2025/26	2050	Net zero

These targets are set to comply with UK Government procurement requirements (PPN 006/25) and to demonstrate Applicable Limited's commitment to the UK's net zero trajectory. Applicable Limited will set the 2035 interim milestones as part of its next annual review, providing a visible mid-point between the 2031 interim targets and the 2050 net zero commitment.

Where a target is not met, Applicable Limited will publish a root-cause analysis, a corrective action plan, and a revised trajectory in the following annual CRP. The board-level owner for carbon reduction (see Section 9) is accountable for remediation.

7.1 Projected Emissions Trajectory

Year	Projected Emissions (tCO ₂ e)
2025/26 (Baseline)	214.17
2027/28	205.19
2029/30	196.21
2031/32	187.40

8. Carbon Reduction Measures

8.1 Scope 1 — Direct Emissions

Scope 1 emissions are reported as zero. No further action required as the Company has no owned vehicles or boilers and no gas consumption.

Measure	Description	Expected Saving	Timeline
Fugitive emissions monitoring	Continue to monitor maintenance records for leakages; existing estimates based on floor space of air conditioning as failsafe	Maintain zero	Ongoing

8.2 Scope 2 — Electricity Consumption

Scope 2 accounts for 11.68 tCO₂e (5.45% of total emissions). The following measures will be prioritised:

Measure	Description	Expected Saving	Timeline
Renewable electricity tariffs	Maintain REGO-backed renewable electricity supply across head office	Up to 100% of Scope 2 (market-based)	Ongoing
Energy efficiency audit	Conduct audit at head office to identify further efficiency improvements	5–15% of site consumption	2026–2028
Smart metering	Ensure smart meters are installed and monitored for anomaly detection	Enables accurate reporting	Continued commitment

8.3 Scope 3 — Indirect Emissions

Scope 3 emissions account for 202.50 tCO₂e (94.55% of total emissions). The following measures will be prioritised:

Category 1: Purchased Goods (165.39 tCO₂e — 81.67% of Scope 3)

Measure	Description	Expected Saving	Timeline
Supplier engagement	Engage key IT service suppliers on emissions reporting and reduction targets	10–20% of supply chain emissions	2026–2028
Sustainable procurement	Include carbon criteria in procurement decisions for IT services	Ongoing	2026 onwards
Cloud optimisation	Rationalise cloud services and software licensing to reduce unnecessary consumption	To be quantified	Continued commitment
Supplier data transition	Transition from spend-based estimation toward supplier-specific emissions data where available	Improves accuracy	2026–2030

Category 2: Capital Goods (2.22 tCO₂e — 1.10% of Scope 3)

Measure	Description	Expected Saving	Timeline
Extended equipment lifespan	Extend the operational lifespan of computers, laptops, and servers	Reduce replacement frequency	Continued commitment
Green procurement	Purchase environmentally certified IT equipment where available	To be quantified	2026 onwards

Measure	Description	Expected Saving	Timeline
Responsible disposal	Implement responsible disposal and recycling of end-of-life IT equipment	Reduce end-of-life emissions	Continued commitment

Category 6: Business Travel (24.75 tCO₂e — 12.22% of Scope 3)

Measure	Description	Expected Saving	Timeline
Virtual meeting policy	Introduce a travel policy that promotes customer operation meetings to be virtual where feasible	20–30% of business travel emissions	2026–2028
Carbon budget for travel	Implement a carbon budget or internal carbon fee for air travel bookings	To be quantified	2026–2028
Rail over air	Encourage rail travel for domestic journeys where practical	To be quantified	2026 onwards
Travel emissions reporting	Report travel emissions at team level to increase awareness	Enables behaviour change	2026 onwards

Category 7: Employee Commuting (9.81 tCO₂e — 4.85% of Scope 3)

Measure	Description	Expected Saving	Timeline
Cycle to work scheme	Promote cycling and walking for commuting	Reduce commuting emissions	Continued commitment
Public transport subsidies	Review feasibility of public transport use through subsidies	Reduce commuting emissions	2026–2027
Hybrid working policy	Formalise hybrid working arrangements to balance commuting frequency	To be quantified	Continued Commitment
EV salary sacrifice scheme	Encourage employees to switch to electric vehicles	Reduce commuting emissions	2026–2027
Parking policy review	Review parking policies to incentivise low-carbon commuting	To be quantified	2026–2027

Category 5: Waste (0.19 tCO₂e — 0.09% of Scope 3)

Measure	Description	Expected Saving	Timeline
Recycling and segregation	Implement recycling and waste segregation systems in the office	Reduce waste-related emissions	Continued commitment

Measure	Description	Expected Saving	Timeline
Single-use reduction	Reduce single-use items in office operations	Reduce waste-related emissions	Continued commitment
Waste monitoring	Monitor waste data on an ongoing basis	Enables accurate reporting	Ongoing

Category 3: Fuel & Energy Related (0.14 tCO₂e — 0.07% of Scope 3)

Measure	Description	Expected Saving	Timeline
Waste water monitoring	Continue to monitor waste water data	Enables accurate reporting	Ongoing

8.4 Leased Office Considerations

Because the head office is leased, Applicable Limited's ability to implement some measures may be subject to landlord agreement. The following approach is recommended:

- Engage landlord early on energy efficiency and renewable energy opportunities
- Include green clauses in lease agreements where possible
- Report emissions separately for Company-controlled versus landlord-supplied consumption
- Collaborate on building efficiency improvements as these benefit both parties
- Explore joint renewable energy procurement to share costs and benefits

9. Governance and Reporting

Applicable Limited 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 clients, suppliers, and employees on carbon reduction
- Report intensity metrics alongside absolute emissions to track performance independent of growth
- Set 2035 interim milestones at the next annual review, providing a visible mid-point on the trajectory to 2050 net zero
- Where a target is missed, publish a root-cause analysis, corrective action plan and revised trajectory in the following annual CRP, with accountability held by the board-level owner for carbon reduction

10. Declaration and Sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 006/25 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 on behalf of Applicable Limited:

E-SIGNED by Liz Jackson
on 2026-10-02 10:31:07 GMT

Name: Liz Jackson

Position: Finance & HR Director

Date: October 02, 2026

Appendix A: Methodology Notes

1. Scope 2 emissions are calculated using the location-based method, using the UK grid average emission factor of 0.131 kgCO₂e/kWh (DEFRA 2025).
2. A market-based figure of 0.00 tCO₂e applies where REGO-backed renewable tariffs are in place; supporting evidence is available upon request.
3. Scope 3 Categories 1, 2, and 3 use the spend-based method with DEFRA spend-based multipliers.
4. Scope 3 Categories 5, 6, and 7 use activity-based methods with DEFRA 2025 emission factors.
5. Air travel emissions are estimated using DEFRA 2025 domestic average passenger factor (0.22928 kg CO₂e/pkm) as no airport data was available. The reported activity of 57,748 miles has been converted to 92,954 km (57,748 × 1.60934).
6. Where the source spreadsheet records activity data as 0.0001, this represents a placeholder for zero activity. Emissions for these lines are reported as 0.00 tCO₂e.
7. Where bus or taxi journeys are shown as "No Data", this indicates that no activity was recorded during the reporting period. These lines are treated as zero emissions but are distinguished from "Not Applicable due to business process" categories.
8. Activity data has been converted where necessary to match the unit of the applicable emission factor (e.g., air travel converted from miles to kilometres).
9. Fugitive emissions are reported as zero; maintenance records show zero leakages, with estimates based on air conditioning floor space as a failsafe.
10. Scope 1 will be updated if fuel consumption data becomes available.

Appendix B: Emission Factors Applied

Category	Factor	Unit	Source
Natural Gas	0.18231	kg CO ₂ e/kWh	DEFRA 2025
Electricity (Grid)	0.131	kg CO ₂ e/kWh	DEFRA 2025

Category	Factor	Unit	Source
Fugitive Emissions	0.2234	kg CO ₂ e/unit	DEFRA 2025
Purchased Goods	Various	kg CO ₂ e/£	Spend-based proxy
Capital Goods	Various	kg CO ₂ e/£	Spend-based proxy
Water	0.1913	kg CO ₂ e/m ³	DEFRA 2025
Waste Water	0.4421	kg CO ₂ e/m ³	DEFRA 2025
Waste (Landfill)	446.2	kg CO ₂ e/tonne	DEFRA 2025
Business Travel (Car)	0.26915	kg CO ₂ e/mile	DEFRA 2025
Business Travel (Train)	0.05707	kg CO ₂ e/mile	DEFRA 2025
Business Travel (Taxi)	0.342	kg CO ₂ e/mile	DEFRA 2025
Business Travel (Air — Domestic Average)	0.22928	kg CO ₂ e/pkm	DEFRA 2025
Commuting (Car)	0.26915	kg CO ₂ e/mile	DEFRA 2025
Commuting (Train)	0.05707	kg CO ₂ e/mile	DEFRA 2025
Commuting (WFH)	0.33378	kg CO ₂ e/hr	DEFRA 2025

Category	Factor	Unit	Source
Hotel Stay	11.2	kg CO ₂ e/night	DEFRA 2025

Appendix C: Glossary

Term	Definition
tCO ₂ e	Tonnes of carbon dioxide equivalent — a standard unit for measuring greenhouse gas emissions
Scope 1	Direct GHG emissions from sources owned or controlled by the organisation
Scope 2	Indirect GHG emissions from the generation of purchased electricity, steam, heating, and cooling
Scope 3	All other indirect GHG emissions that occur in the value chain
GHG Protocol	The Greenhouse Gas Protocol — the most widely used international accounting tool for GHG emissions
PPN 006/25	Procurement Policy Note 006/25 — UK government guidance on carbon reduction plans
PPN 006/25 Mandatory Categories	The five Scope 3 categories required by PPN 006/25: Upstream Transport (Cat 4), Waste (Cat 5), Business Travel (Cat 6), Commuting (Cat 7), and Downstream Transport (Cat 9)
FTE	Full-Time Equivalent — a measure of employee headcount

Term	Definition
DEFRA	Department for Environment, Food and Rural Affairs — publishes UK emission factors
Spend-Based Method	An approach to calculating emissions using financial expenditure and emission factors per unit of currency
Location-Based Method	An approach to calculating Scope 2 emissions using average grid emission factors for the location where energy consumption occurs
Market-Based Method	An approach to calculating Scope 2 emissions using supplier-specific emission factors or contractual instruments such as REGOs
REGO	Renewable Energy Guarantee of Origin — a certification scheme confirming electricity is generated from renewable sources
Operational Control	A consolidation approach where the organisation reports 100% of emissions from operations over which it has operational control
Not Applicable due to business process	A category excluded from the inventory because the organisation's business activities do not give rise to emissions in that category
No Data	No activity was recorded by the client during the reporting period for this line
pkm	Passenger-kilometre — a unit of measurement representing one passenger travelling one kilometre