



ESG PRO LIMITED

PPN 006 2025-26

ESG PRO LIMITED

Carbon Reduction Plan

PPN 006 2025-26

Reporting Period: 1 April 2025 — 31 March 2026

Publication Date: 3 April 2026

Prepared by: ESG PRO Limited

Introduction

ESG Pro Limited is a United Kingdom based sustainability consultancy that supports organisations in addressing environmental, social and governance requirements within an increasingly regulated landscape. The company brings together a multidisciplinary team of certified professionals to deliver technical guidance on sustainability reporting, carbon accounting, and regulatory compliance. Its work reflects a structured approach to interpreting complex standards and applying them within a practical business context.

The organisation operates across a range of sectors, assisting clients in understanding their environmental and social impacts alongside the associated operational and financial considerations. Its approach is centred on the integration of sustainability into existing business processes, enabling organisations to respond to regulatory expectations while maintaining clarity and consistency in their reporting practices.

ESG Pro Limited provides services through a flexible delivery model, allowing organisations to access advisory support, outsourced solutions, or specialist expertise where required. This adaptability ensures that support can be aligned with the scale, resources, and maturity of each organisation, while maintaining a focus on accuracy, transparency, and continuous improvement in sustainability performance.

The scope of services includes greenhouse gas emissions measurement across all relevant scopes, the preparation of carbon reduction plans, and the development of sustainability reports aligned with recognised frameworks such as GRI, EcoVadis, and B Corp standards. Additional services include governance advisory, supply chain assessments, and independent assurance, supporting organisations in establishing credible and consistent ESG practices.

Within this context, PPN 006 reporting represents a key requirement for organisations seeking to engage with public sector procurement in the United Kingdom. It requires the disclosure of greenhouse gas emissions, the establishment of carbon reduction targets, and the demonstration of ongoing progress. The process supports improved data management and accountability, while providing a structured basis for communicating environmental performance to stakeholders.

Methodology

ESG Pro Limited retains full responsibility for the internal controls governing the collection, management, and verification of the data presented within this Carbon Reduction Plan. In preparing this report, the organisation has applied a structured and consistent approach to emissions measurement, ensuring that all calculations are transparent, proportionate, and aligned with recognised reporting standards. The methodology follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard together with the Corporate Value Chain Scope 3 Standard, both of which provide an internationally recognised foundation for the credible assessment of greenhouse gas emissions across operations and value chains.

All emissions disclosed within this Carbon Reduction Plan have been calculated using the most recent United Kingdom Government greenhouse gas conversion factors for company reporting, issued by the Department for Energy Security and Net Zero in collaboration with DEFRA. These factors offer a well established and consistent basis for emissions quantification and are widely applied to support comparability across reporting periods. Their use ensures alignment with public sector reporting expectations, including those associated with PPN 006.

For the reporting period from 1 April 2025 to 31 March 2026, ESG Pro Limited has undertaken greenhouse gas emissions reporting in accordance with its established internal processes and prior disclosures. This report provides a clear and structured account of emissions arising from the organisation's activities and relevant aspects of its value chain, supporting informed decision making, improved data integrity, and ongoing environmental improvement in line with the principles set out under PPN 006.

Scope 1

Scope 1 emissions, as defined by the Greenhouse Gas Protocol, relate to direct greenhouse gas emissions arising from sources that are owned or controlled by the reporting organisation. ESG Pro Limited retains control over an office space; however, this space is not utilised for operational purposes during the reporting period. There are no fuel combustion activities, company owned vehicles, or other emission generating sources in use within this environment. All employees undertake their professional responsibilities remotely, and no physical business activity takes place within the office that would give rise to direct emissions. In accordance with the principles of operational control and materiality, Scope 1 emissions are therefore appropriately reported as zero.

Scope 2

Scope 2 emissions arise from the generation of purchased electricity, heat, steam, or cooling consumed by an organisation. Although ESG Pro Limited maintains control over an office premises, there is no active energy consumption within this space, as it

remains unused throughout the reporting period. The absence of lighting, heating, cooling, or operational equipment results in no measurable demand for electricity or other forms of purchased energy attributable to the organisation. In line with the Greenhouse Gas Protocol framework for indirect energy emissions, and given the absence of consumption within the defined boundary, Scope 2 emissions are consequently reported as zero.

Scope 3 Category 1 Purchased Goods and Services

Emissions associated with purchased goods and services have been assessed using a spend based methodology aligned with the Greenhouse Gas Protocol Scope 3 Standard and the environmentally extended input output modelling approach. Financial expenditure has been disaggregated into defined categories, including consulting, marketing, information technology, outsourced staffing, and business travel related costs. Each category has been mapped to the most appropriate sector within the input output classification framework to ensure conceptual alignment between expenditure and economic activity. Emission factors expressed per unit of monetary spend have then been applied to estimate associated greenhouse gas emissions.

The resulting emissions have been calculated by applying the relevant emission factor to each spend category and converting the outputs into tonnes of carbon dioxide equivalent. Where categorisation is not exact, a degree of professional judgement has been applied, supported by a confidence rating to reflect the strength of each mapping decision. This exercise provides an internal analytical perspective on upstream emissions and supports the development of improved data maturity over time. To preserve methodological integrity and avoid double counting, these results are not incorporated into the reported Scope 3 total, as more specific calculation approaches are applied elsewhere within the inventory.

Scope 3 Category 6 Business Travel

Scope 3 Category 6 emissions have been calculated using activity data derived from internal travel management and expense systems, which capture detailed information on employee journeys. Records of rail travel and taxi usage have been consolidated and translated into estimated travel distances using standardised assumptions. Accommodation data, including the number of nights stayed, has been obtained directly from booking records, ensuring that the calculation is grounded in verifiable operational evidence. This approach enables a consistent and transparent assessment of travel related activity across the reporting period.

Emissions have been quantified through the application of United Kingdom Government greenhouse gas conversion factors published by the Department for Environment, Food and Rural Affairs. Mode specific factors have been selected to reflect typical conditions, with rail travel assessed using a per mile factor for national services, taxi journeys evaluated using an average car travel factor, and accommodation measured using an emission factor per night. The final emissions

have been calculated by multiplying the activity data by the corresponding factors and converting the results into tonnes of carbon dioxide equivalent. This methodology ensures alignment with the Greenhouse Gas Protocol Scope 3 Standard and provides a representative estimate of emissions arising from business travel.

Scope 3 Category 7 Employee Commuting

Scope 3 Category 7 relates to emissions arising from the transportation of employees between their homes and their usual place of work. ESG Pro Limited operates a fully remote working model, whereby all employees carry out their duties from home and are not required to travel to a central office or fixed workplace. As a result, no routine commuting journeys occur during the reporting period, and there is no underlying activity data that would give rise to emissions within this category. The absence of commuting reflects the operational structure of the organisation rather than a temporary condition. On this basis, employee commuting is considered immaterial within the greenhouse gas inventory.

Scope 3 Assessment of Other Categories

A structured and proportionate review of all remaining Scope 3 categories has been undertaken in accordance with the Greenhouse Gas Protocol, with careful consideration given to the nature and scale of ESG Pro Limited's operations. This assessment has confirmed that several categories are not applicable or are demonstrably insignificant. These include capital goods, upstream transportation and distribution, waste generated in operations, upstream leased assets, and all downstream categories such as distribution, product use, and end of life treatment. Each category has been reviewed against operational activity and determined to have no material relevance within the reporting boundary.

This conclusion reflects the service based and digitally delivered nature of the organisation. ESG Pro Limited does not manufacture or distribute physical goods, does not operate logistics infrastructure, and does not engage in franchising or investment activities that would generate downstream emissions. Operational waste is minimal, and there is no reliance on leased assets beyond those already considered. In line with the principle of materiality, these categories have been excluded from quantitative reporting on the basis that their inclusion would not affect the completeness or usefulness of the inventory, whilst maintaining transparency through clear disclosure.

Greenhouse Gas Inventory (tCO₂e)

Category	2022-23	2023-24	2024-25	2025-26
Scope 1	-	-	-	-
Scope 2	0.60	0.95	-	-
Scope 3-1 PG&S*	Not Reported	29.26	19.99	25.84
Scope 3-2 CG	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-3 FERA	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-4 UTAD	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-5 W	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-6 BT	0.62	0.78	0.11	0.37
Scope 3-7 EC	-	0.64	0.61	-
Scope 3-8 ULA	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-9 DTAD	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-10 PSP	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-11 USP	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-12 ELTSP	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-13 DLA	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-14 F	Immaterial	Immaterial	Immaterial	Immaterial
Scope 3-15 I	Immaterial	Immaterial	Immaterial	Immaterial
Total (tCO₂e)	1.22	2.37	0.72	0.37

* Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.

Intensity Ratios per Turnover	2022-23	2023-24	2024-25	2025-26
Total Emissions (tCO₂e)	1.22	2.37	0.72	0.37
Annual Turnover (£)	107,557.00	152,477.00	422,575.00	404,498.00
tCO₂e per £100,000 Turnover	1.13	1.55	0.17	0.09

Intensity Ratios per FTE	2022-23	2023-24	2024-25	2025-26
Total Emissions (tCO₂e)	1.22	2.37	0.72	0.37
FTE	2	2	2	10
tCO₂e per FTE	0.61	1.19	0.36	0.04

Inventory Analysis

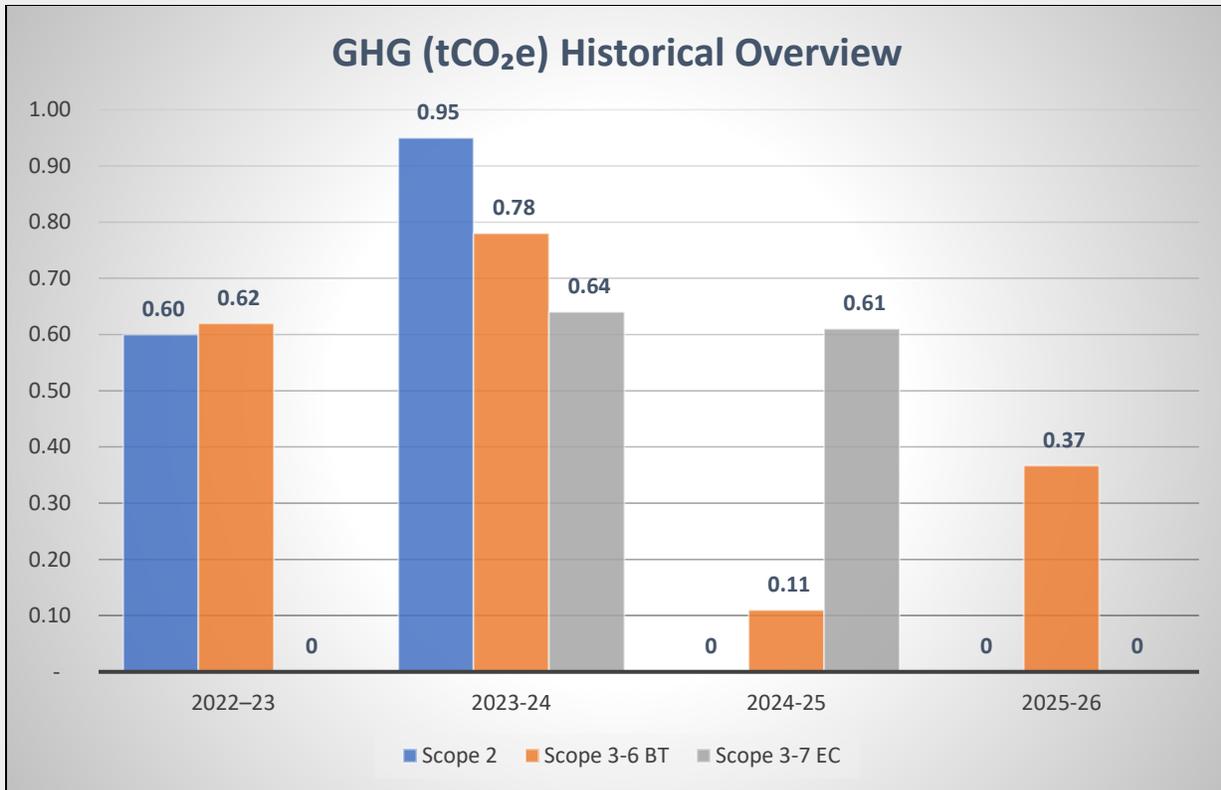
The greenhouse gas inventory for ESG Pro Limited over the reporting period from 2022/23 to 2025/26 reflects a modest and carefully bounded emissions profile, consistent with a service based and predominantly remote operating model. Total reported emissions increased from 1.22 tCO₂e in 2022/23 to 2.37 tCO₂e in 2023/24, before declining significantly to 0.72 tCO₂e in 2024/25 and further to 0.37 tCO₂e in 2025/26. This pattern indicates an initial expansion in measured activities followed by a period of consolidation and reduced emissions intensity. Scope 1 emissions remain zero throughout all reporting years, while Scope 2 emissions were present only in the earlier years and have since ceased, reflecting the absence of energy consumption within organisational boundaries.

Scope 3 emissions constitute the principal source of reported emissions, although their overall magnitude remains low. Business travel represents the only consistently reported and material category within the Scope 3 boundary, increasing slightly from 0.62 tCO₂e in 2022/23 to 0.78 tCO₂e in 2023/24, before declining to 0.11 tCO₂e in 2024/25 and rising again to 0.37 tCO₂e in 2025/26. This fluctuation is indicative of

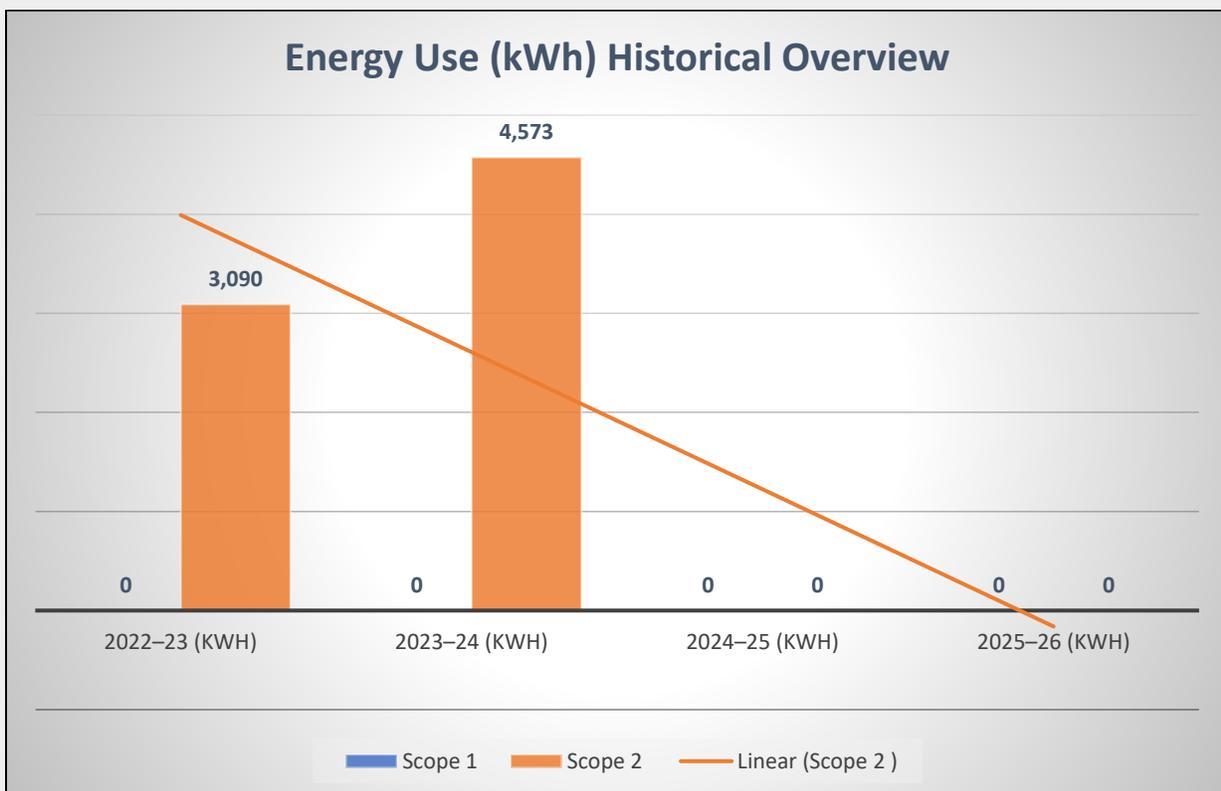
variations in operational travel requirements rather than structural changes in the organisation. Employee commuting was reported in 2023/24 and 2024/25 but is absent in the most recent year, aligning with a fully remote working model. Other Scope 3 categories have been assessed and consistently determined to be immaterial, reflecting the limited physical footprint and absence of goods based activities.

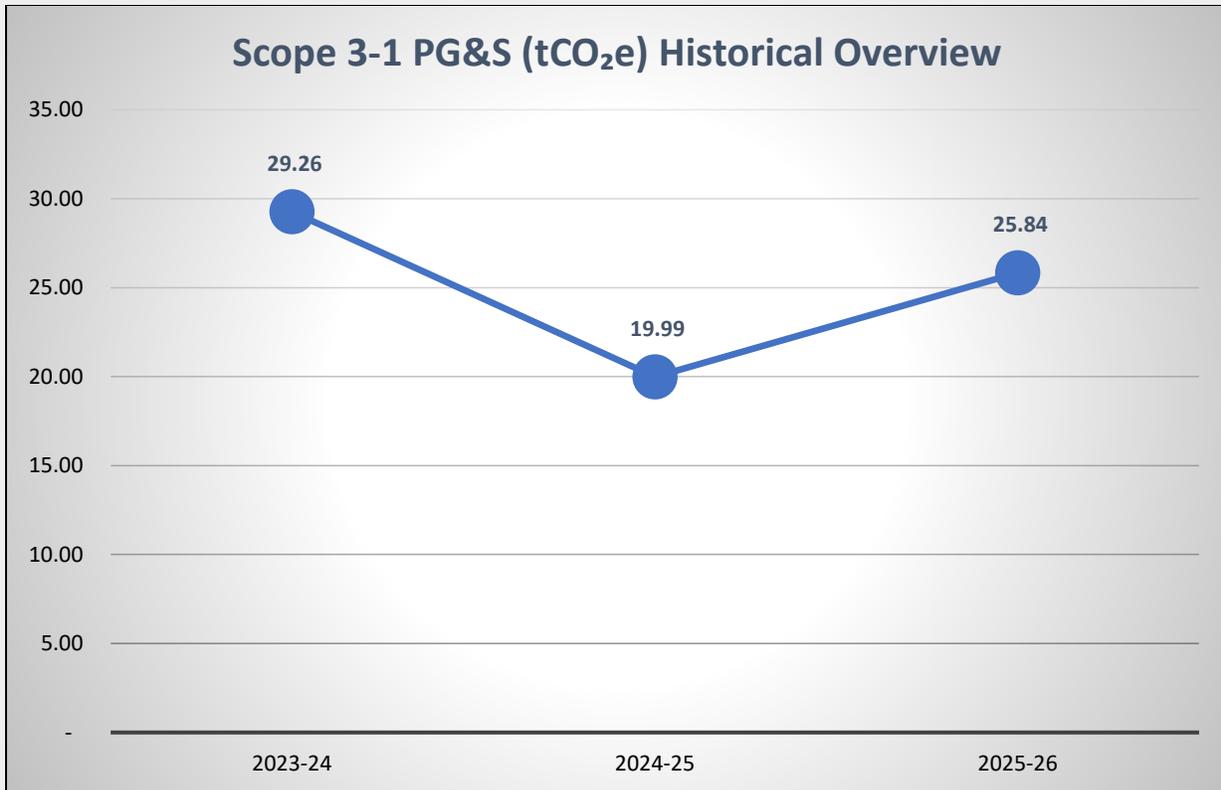
Purchased goods and services represent a notable upstream emission source when assessed separately, with values of 29.26 tCO₂e in 2023/24, 19.99 tCO₂e in 2024/25, and 25.84 tCO₂e in 2025/26. These emissions, however, are excluded from the reported totals in order to maintain methodological consistency and avoid double counting, as more granular approaches are applied elsewhere within the inventory. Their scale highlights the relative importance of supply chain related emissions in comparison to the organisation's direct and operational footprint, and points towards an area of future refinement as data quality and categorisation continue to develop.

Intensity metrics provide further insight into the organisation's emissions performance relative to business activity. Emissions per one hundred thousand pounds of turnover decreased markedly from 1.13 tCO₂e in 2022/23 to 0.09 tCO₂e in 2025/26, demonstrating a substantial improvement in carbon efficiency as revenue increased. A similar trend is observed in emissions per full time equivalent, which declined from 0.61 tCO₂e in 2022/23 to 0.04 tCO₂e in 2025/26, reflecting both organisational growth and reduced emissions intensity. Taken together, these indicators suggest that ESG Pro Limited has achieved a meaningful decoupling of emissions from business expansion, supported by its low impact operating model and continued emphasis on proportionate and controlled emissions sources.

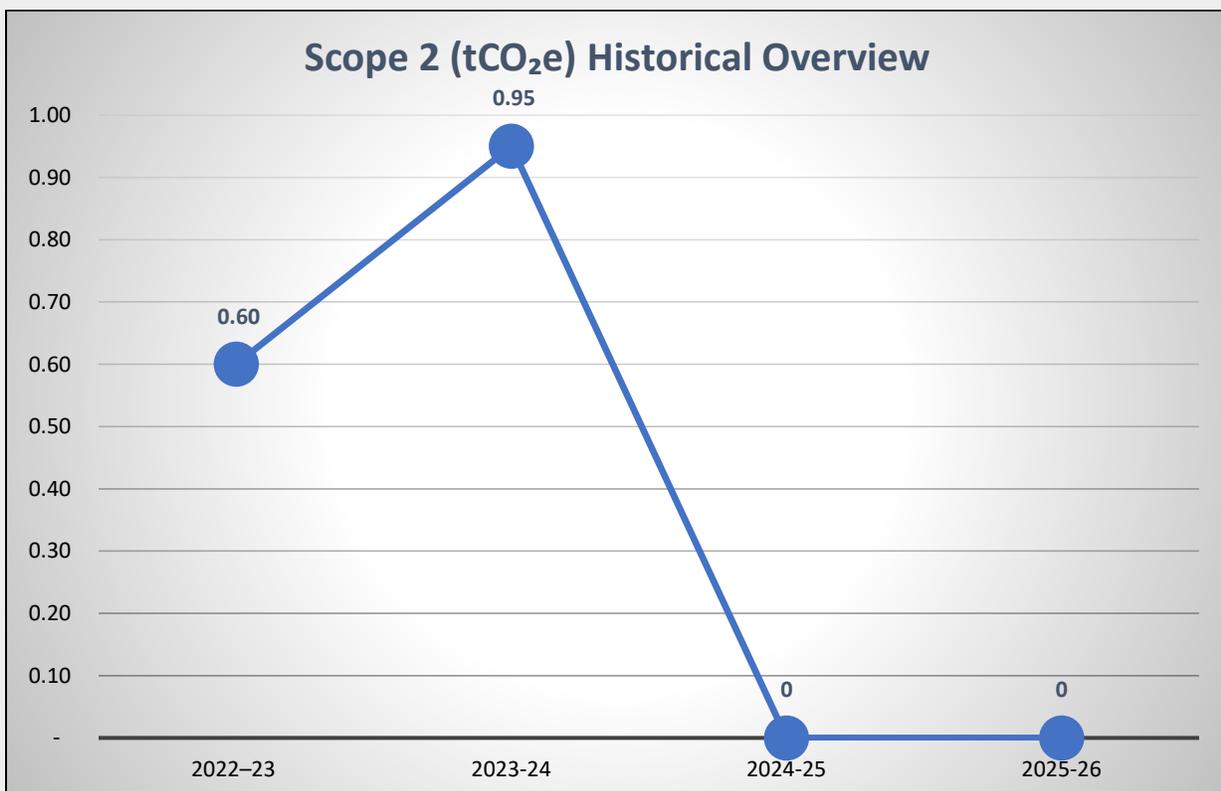


*Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.





*Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.



Emissions Management

Scope 1

Although Scope 1 emissions are currently reported as zero, ESG Pro Limited should maintain this position through continued adherence to its remote working model and the absence of emission generating assets. Any future introduction of office utilisation or company owned vehicles would require careful consideration, with a preference for low emission alternatives such as electric transport or shared mobility solutions. Ongoing monitoring of organisational boundaries will ensure that any operational changes are identified early and managed in a manner consistent with emissions minimisation.

Scope 2

The absence of Scope 2 emissions reflects the lack of energy consumption within controlled premises. Should office usage resume, ESG Pro Limited should prioritise energy procurement from renewable sources and ensure that any electricity consumption is supported by credible certification where possible. In addition, attention should be given to energy efficiency measures, including lighting, heating controls, and equipment selection, to ensure that any future energy demand remains proportionate and well managed.

Scope 3 Category 1 Purchased Goods and Services

Purchased goods and services represent the most significant source of upstream emissions when assessed analytically. ESG Pro Limited can manage these emissions through more refined supplier engagement and procurement practices, favouring partners who demonstrate credible sustainability performance and transparent emissions reporting. Over time, the organisation may seek to transition from spend based estimation towards supplier specific data, thereby improving accuracy and enabling more targeted emissions reduction strategies across its value chain.

Scope 3 Category 6 Business Travel

Business travel remains the primary reported source of emissions within the operational boundary and therefore presents a clear area for targeted management. ESG Pro Limited should continue to limit travel to essential journeys, prioritising remote engagement wherever feasible. Where travel is necessary, lower emission modes such as rail should be favoured over higher emission alternatives, and accommodation providers with demonstrable environmental credentials should be selected. The establishment of internal travel guidance can further support consistent decision making across the organisation.

Scope 3 Category 7 Employee Commuting

Employee commuting is currently immaterial due to the organisation's fully remote working structure. Maintaining this model will ensure that emissions associated with daily travel remain negligible. Should hybrid working arrangements be introduced in the future, ESG Pro Limited may consider policies that encourage low emission commuting options, including public transport and active travel, alongside flexible working arrangements that reduce travel frequency.

Scope 3 Management of Other Categories

Other Scope 3 categories have been assessed as immaterial; however, continued periodic review remains important to ensure that this classification remains valid as the organisation evolves. ESG Pro Limited should maintain oversight of any changes in operational structure, service delivery, or supply chain arrangements that may introduce new emission sources. This measured approach will support the ongoing integrity of the greenhouse gas inventory while ensuring that attention remains focused on areas of genuine relevance and impact.

Emissions Reduction Targets

ESG Pro Limited has established a clear and disciplined foundation for emissions management, having achieved net zero in respect of its operational footprint, with Scope 1 and Scope 2 emissions remaining at zero. The emphasis now rests upon the measured governance of relevant Scope 3 sources, which, although limited in scale, represent the principal area of influence. The company's emissions reduction ambition is therefore framed not by large scale operational transformation, but by refinement and control. Progress will be supported through improved data quality, closer engagement with suppliers, and sustained restraint in discretionary emission sources, ensuring that reductions are both meaningful and demonstrable over time.

Strategic Direction for Absolute Emissions Reduction

The strategic direction for absolute emissions reduction is shaped by preservation rather than transformation. ESG Pro Limited's operating model, characterised by remote delivery, minimal physical infrastructure, and the absence of direct energy consumption, already reflects a structurally low emissions profile. The primary objective is therefore to maintain these conditions while exercising careful oversight of those activities that give rise to indirect emissions.

Business travel will continue to be managed with deliberation, with preference given to necessity, efficiency, and lower emission modes. Greater attention will also be directed towards procurement decisions, where the selection of suppliers with credible environmental credentials can influence upstream emissions over time. In this context, absolute reduction is understood as a gradual and evidence led process, achieved through disciplined operational choices rather than reliance on offsetting or short term interventions.

Strategic Approach to Emissions Intensity Reduction

Emissions intensity provides a more nuanced reflection of environmental performance within a growing organisation, and ESG Pro Limited has already demonstrated a marked improvement in this regard. The decline in emissions per unit of turnover and per full time equivalent indicates a clear decoupling of business growth from carbon impact, which is both significant and instructive. The strategic approach moving forward is to preserve and strengthen this relationship.

This will be achieved through the continued prioritisation of low emission service delivery, the careful management of travel and procurement, and the routine monitoring of intensity metrics as part of internal decision making. Rather than serving as retrospective indicators, these measures will function as active controls, ensuring that expansion in scale does not give rise to disproportionate environmental impact. In doing so, ESG Pro Limited reinforces a model of growth that is both commercially effective and environmentally restrained.

Data Quality and Coverage

Emissions Source	Data Source	Assumptions and Data Limitations	Type of Data
Electricity (Scope 2)	Internal assessment of office usage	No electricity consumption recorded due to non utilisation of office space during the reporting period	Primary
Natural gas (Scope 2)	Internal assessment of office usage	No gas consumption recorded as premises remain unused and no heating demand is present	Primary
Purchased goods and services (S3C1)	Annual financial records	Total expenditure used as a proxy and mapped to EEIO sectors in the absence of supplier specific emissions data	Primary
Capital goods (S3C2)	Internal financial review	Considered immaterial due to negligible capital expenditure during the reporting period	Primary
Upstream transportation and distribution (S3C4)	Internal operational review	Not applicable as the organisation does not engage in physical goods movement or logistics activities	Primary

Waste generated in operations (S3C5)	Internal operational review	Considered immaterial due to minimal physical operations and absence of office activity	Primary
Business travel rail and taxi (S3C6)	Internal travel and expense records	Travel distances estimated using standardised assumptions derived from recorded journeys	Primary
Hotel stays (S3C6)	Internal travel booking records	Number of nights used as a proxy for emissions; assumes average emission factors for accommodation services	Primary
Employee commuting (S3C7)	Internal working model assessment	No commuting activity due to fully remote workforce; emissions assumed to be zero	Primary
Upstream leased assets (S3C8)	Internal operational review	Considered immaterial as controlled office space is not in use and generates no measurable emissions	Primary
Downstream activities (S3C9 to S3C15)	Internal operational review	Not applicable due to service based model with no product distribution, use phase, or end of life impacts	Primary
Intensity ratios	Greenhouse gas inventory, HR data, and financial records	Ratios calculated using reported emissions, turnover, and FTE;	Primary

Governance and Oversight

Responsibility for the management of greenhouse gas emissions within ESG Pro Limited is maintained through a proportionate and clearly defined internal structure, reflecting the scale and nature of the organisation. Day to day responsibility for data collection, review, and validation rests with designated personnel involved in sustainability reporting and carbon accounting activities. These responsibilities include the coordination of internal data inputs relating to business travel, relevant Scope 3 activities, and financial expenditure used within emissions calculations. This approach ensures that data is compiled in a consistent and transparent manner, with appropriate checks applied prior to inclusion within the Carbon Reduction Plan.

Oversight of emissions reporting and methodological application is retained at senior management level. Given the size of the organisation, this oversight is direct and continuous rather than distributed across multiple layers of governance. Emissions data, underlying assumptions, and reporting boundaries are reviewed on at least an annual basis to ensure alignment with recognised standards, including the Greenhouse Gas Protocol, and with the expectations set out under PPN 006. This process supports both accountability and the ongoing refinement of data quality, ensuring that the reported inventory remains credible and proportionate to the organisation's activities.

Strategic consideration of emissions management is integrated into wider business decision making, with senior leadership maintaining responsibility for the direction of carbon reduction objectives and operational practices. Decisions relating to travel, supplier engagement, and service delivery are informed by an awareness of their environmental implications, albeit within the context of a small and predominantly remote organisation. This governance approach ensures that climate related considerations are addressed in a pragmatic and measured manner, consistent with the company's structure while maintaining a clear commitment to transparency and continuous improvement.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the 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 standard¹ and uses the appropriate government emission conversion factors for greenhouse gas company reporting².

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions has been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

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

Signed on behalf of the Supplier:



.....

Date:**24 MARCH 2026**.....

¹<https://ghgprotocol.org/corporate-standard>

²<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

³<https://ghgprotocol.org/standards/scope-3-standard>