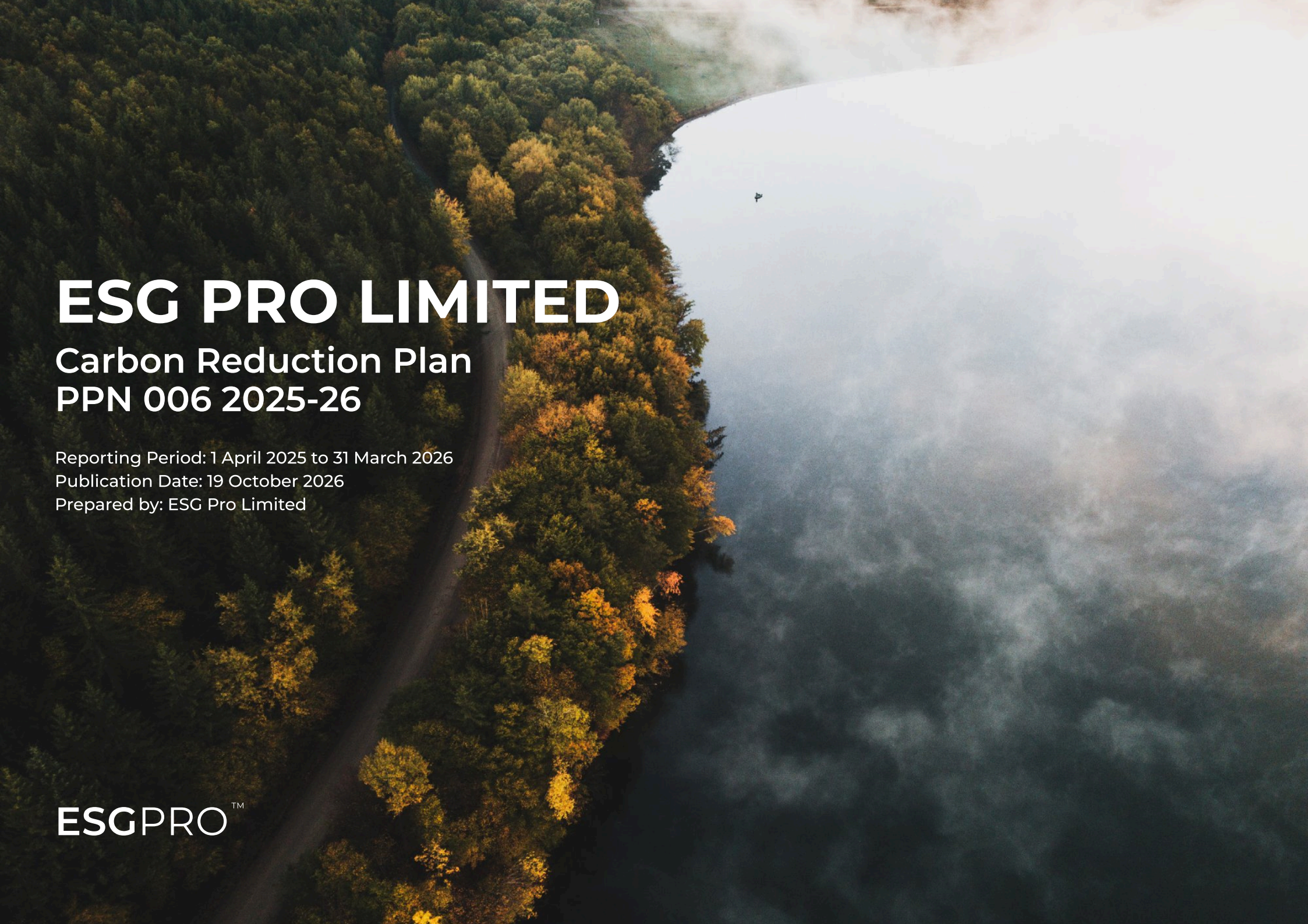


ESG PRO LIMITED

Carbon Reduction Plan
PPN 006 2025-26

Reporting Period: 1 April 2025 to 31 March 2026
Publication Date: 19 October 2026
Prepared by: ESG Pro Limited

ESGPRO™

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Introduction

ESG Pro Limited is a United Kingdom based sustainability consultancy that supports organisations in meeting their environmental, social and governance obligations within an increasingly regulated landscape. The company brings together a multidisciplinary team of certified professionals who provide technical guidance on sustainability reporting, carbon accounting and regulatory compliance, interpreting complex standards and applying them within a practical business context. The company was incorporated in England and Wales on 7 June 2016 and adopted its present name in 2021. It is directed by Humperdinck Jackman and Natashia Lee, maintains a London office on Great Portland Street and has its registered office in Shrawley, Worcestershire.

Its services encompass greenhouse gas measurement across all relevant scopes, the preparation of Carbon Reduction Plans and Streamlined Energy and Carbon Reporting disclosures, and sustainability reporting aligned with recognised frameworks including GRI, EcoVadis and B Corp. These are complemented by governance advisory work, supply chain assessment and independent assurance. Clients are served through a flexible delivery model, allowing each to draw upon advisory support, outsourced solutions or specialist expertise according to its scale, resources and maturity.

The nature of the business is digital and remote. The company employed ten full time equivalent employees in the year under review. Every employee works from home, and although the company retains control of an office, that office was not used for operational purposes during the period. No fuel is combusted, no vehicle is owned and no energy was consumed at premises under the company's control.

This pattern is reflected throughout the inventory that follows. Emissions arising from premises and commuting, which were modest in earlier years, are nil in the year under review, and the reported footprint now arises wholly from business travel undertaken to meet clients. An upstream screening estimate of purchased goods and services is disclosed alongside it for reference but excluded from the total. Readers should therefore interpret year on year movement as a reflection of the client calendar rather than of any change in physical operations.

This document constitutes the Carbon Reduction Plan of ESG Pro Limited, prepared in accordance with Procurement Policy Note 006 and reporting the company's greenhouse gas emissions, reduction targets and planned measures for the purposes of qualifying for major government contracts.

The reporting period is the financial year ended 31 March 2026. Comparative figures are presented for the three preceding years, and the basis on which each has been prepared is explained in the methodology.



Operational Boundary

The reporting entity is ESG Pro Limited, a private company limited by shares, registered in England and Wales under company number 10218501, with its registered office at Shrawley House, Shrawley, Worcester, WR6 6TG. The reporting boundary comprises ESG Pro Limited alone. ESG PRO LLC, an associated company registered in Skopje, North Macedonia, is a separate legal entity and is not consolidated within this report.

The boundary has been drawn using the operational control approach as defined by the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. All emissions arising from operations over which the company has the full authority to introduce and implement its operating policies are therefore reported in full, and no emissions have been apportioned by equity share.

The company retains control of an office at 167-169 Great Portland Street, 5th Floor, London, W1W 5PF. The office was not used for operational purposes during the reporting period: no employee worked there, no equipment was operated and no lighting, heating or cooling was drawn. It nevertheless remains within the boundary, and its nil consumption is reported within Scope 1 and Scope 2 rather than omitted. Purchased electricity of 3,090 kWh in 2022-23 and 4,573 kWh in 2023-24 is reported within the comparatives.

Every employee works remotely from home. Homes are not premises of the company and fall outside the operational boundary; the emissions associated with working from home belong to Scope 3 Category 7 and are addressed under that heading. Beyond its own premises, the company's activities extend to client sites across the United Kingdom, reached by rail and taxi with overnight accommodation where required, and those journeys are captured within Scope 3 Category 6. The company occupies no premises at any client location.



Methodology

ESG Pro Limited retains responsibility for the internal controls governing the collection, management and verification of the data in this report, which it has prepared itself.

The approach follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Standard, consolidated upon operational control. Methodologies suit the data available, using the United Kingdom Government GHG Conversion Factors for Company Reporting issued by the Department for Energy Security and Net Zero and DEFRA, with environmentally extended input output factors where a category rests upon expenditure.

The year ended 31 March 2024 is the baseline, for the reasons set out under the reduction targets. Figures for the years ended 31 March 2023, 2024 and 2025 are reproduced from the company's previous disclosures without recalculation.

Scope 1 Direct Emissions

Scope 1 is nil. No fuel is combusted at the office, no stationary plant is held, and the company neither owns nor leases any vehicle. The office was unused throughout the period, so no gas was consumed and no heating demand arose. Fugitive emissions are likewise nil, no air conditioning or refrigeration plant having been operated at the office during the period.

Scope 2 Purchased Electricity

Scope 2 is nil in 2024-25 and in the year under review, no electricity having been drawn at the unused office. In 2022-23 and 2023-24 consumption of 3,090 kWh and 4,573 kWh respectively was recorded, and the location based figure applies the UK grid average factor to those volumes, giving 0.60 and 0.95 tCO_2e. A market based figure was not reported for those years. Both bases are nil in the two most recent years.



Scope 3 Category 1 Purchased Goods and Services

Expenditure is disaggregated into defined categories, including consulting, marketing, information technology, outsourced staffing and travel related costs, and each is mapped to the most appropriate environmentally extended input output sector at the relevant factor. Where categorisation is not exact, professional judgement is applied and supported by a confidence rating reflecting the strength of each mapping. Because the assessment applies to the whole of the expenditure ledger it embeds the spend from which business travel is separately calculated, and it is therefore presented for reference only, excluded from the total. It was not reported in 2022-23.

Scope 3 Category 3 Fuel and Energy Related Activities

Upstream emissions associated with fuel and energy derive from the Scope 1 and Scope 2 activity data. No fuel is consumed and no electricity was purchased in the two most recent years, so no upstream element arises in the current period. The category is reported as immaterial in every year, consistent with the company's previous disclosures.

Scope 3 Category 6 Business Travel

Travel is assessed from activity data held in the company's internal travel management and expense systems. Rail and taxi journeys are consolidated and converted into distances using standardised assumptions, and accommodation is taken as the number of nights recorded in booking records. Rail is calculated using the national rail factor per mile, taxis using the average car factor, and hotel stays using the factor per room night, the results being converted into tonnes of carbon dioxide equivalent.

Scope 3 Category 7 Employee Commuting

Commuting was recorded in 2023-24 and 2024-25. In the year under review the company operated a fully remote model, no employee travelling to a fixed workplace, and the category is therefore nil. Emissions arising from working at home, which the Scope 3 Standard allows to be reported within this category, have not been assessed in any year.

Categories Assessed as Immaterial

A proportionate review of the remaining categories has been undertaken against the company's activity. Capital goods are immaterial, capital expenditure being negligible. Upstream and downstream transportation and distribution do not arise, the company moving no physical goods. Waste is immaterial, physical operations being minimal and the office unused. Upstream leased assets are immaterial, the controlled office generating no emissions and any energy it consumed falling within Scope 1 and Scope 2. Processing, use and end of life treatment of sold products, downstream leased assets, franchises and investments do not arise for a business that delivers its services digitally and sells no product.



Greenhouse Gas Inventory

GHG (tCO_2e)	2022-23	2023-24	2024-25	2025-26
Scope 1	0.00	0.00	0.00	0.00
Scope 2 LB	0.60	0.95	0.00	0.00
Scope 2 MB	*Not reported*	*Not reported*	0.00	0.00
*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	0.00	0.64	0.61	0.00
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 (tCO_2e)	**1.22**	**2.37**	**0.72**	**0.37**

*** Scope 3-1 Purchased Goods and Services is a reference figure only and is excluded from the total: it rests upon the whole of the expenditure ledger, including travel related costs, and would otherwise count the same spend as Scope 3-6. Comparative years are presented as previously reported and have not been recalculated.**

Intensity Ratios

Metric	2022-23	2023-24	2024-25	2025-26
Total tCO_2e	1.22	2.37	0.72	0.37
Full time equiv. employees	2	2	2	10
tCO_2e per FTE	**0.61**	**1.19**	**0.36**	**0.04**

Energy Use (kWh)

Energy Source	Category	2022-23	2023-24	2024-25	2025-26
No Scope 1 energy sources	Scope 1	0	0	0	0
Office, purchased electricity	Scope 2	3,090	4,573	0	0
Total		**3,090**	**4,573**	**0**	**0**

Energy is reported for Scope 1 and Scope 2, the SECR requirement. No fuel is combusted and no vehicle is operated by the company. Electricity was consumed at the controlled office in 2022-23 and 2023-24 only; the office has remained unused since.

Scope 1 (tCO_2e) and Energy Use (kWh)

Source	2022-23	2023-24	2024-25	2025-26
No Scope 1 sources	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**

No fossil fuel is combusted, no plant is held and no vehicle is owned or leased. Fugitive emissions are also nil, no air conditioning or refrigeration plant having been operated at the unused office.

Scope 2 Activity

Source	Activity Unit	2022-23	2023-24	2024-25	2025-26
Office, purchased electricity	kWh	3,090	4,573	0	0
Total		**3,090**	**4,573**	**0**	**0**

Scope 2 Location Based (tCO_2e)

Source	2022-23	2023-24	2024-25	2025-26
Office, purchased electricity	0.60	0.95	0.00	0.00
Total	**0.60**	**0.95**	**0.00**	**0.00**

Scope 2 Market Based (tCO_2e)

Source	2022-23	2023-24	2024-25	2025-26
Office, purchased electricity	*Not reported*	*Not reported*	0.00	0.00
Total	***Not reported***	***Not reported***	**0.00**	**0.00**

Scope 3-1 Purchased Goods and Services (tCO_2e)

Source	2022-23	2023-24	2024-25	2025-26
All EEIO spend categories	*Not reported*	29.26	19.99	25.84
Total	***Not reported***	**29.26**	**19.99**	**25.84**

A reference figure only, never included in any total. The expenditure assessed comprises consulting, marketing, information technology, outsourced staffing and travel related costs, each mapped to its input output sector.

Scope 3-6 Business Travel (tCO_2e)

Category	2022-23	2023-24	2024-25	2025-26
Rail, taxi and hotel stays	0.62	0.78	0.11	0.37
Total	**0.62**	**0.78**	**0.11**	**0.37**

The category comprises rail and taxi journeys, converted to distance using standardised assumptions, and hotel stays measured in room nights.

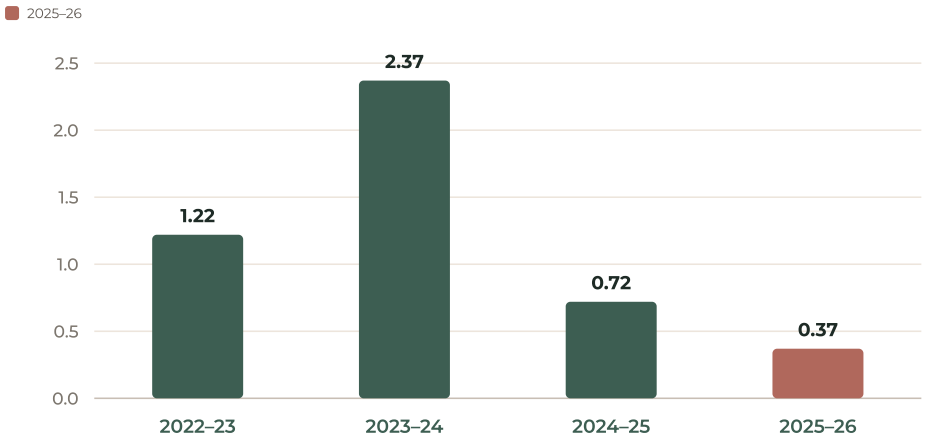
Scope 3-7 Employee Commuting (tCO_2e)

Category	2022-23	2023-24	2024-25	2025-26
Commuting	0.00	0.64	0.61	0.00
Homeworking	*Not assessed*	*Not assessed*	*Not assessed*	*Not assessed*
Total	**0.00**	**0.64**	**0.61**	**0.00**

Data Visualisation

Total reported emissions

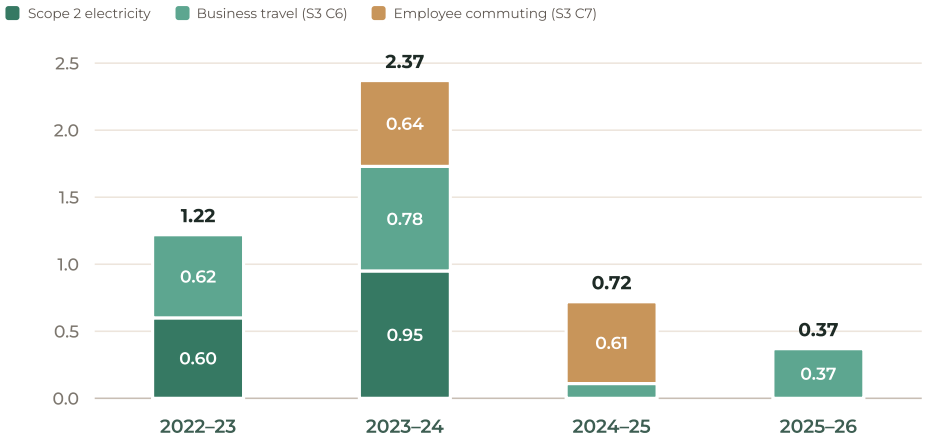
tCO₂e · Scope 1, Scope 2 and reported Scope 3



Scope 3-1 PG&S excluded from totals.

Emissions by source

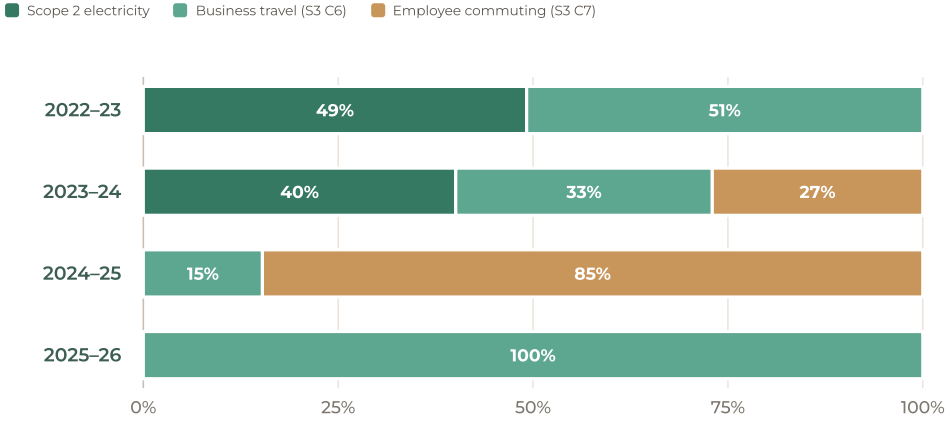
tCO₂e, stacked by emission source



Scope 1 nil in all years. Scope 3-1 PG&S excluded from totals.

Share of total by source

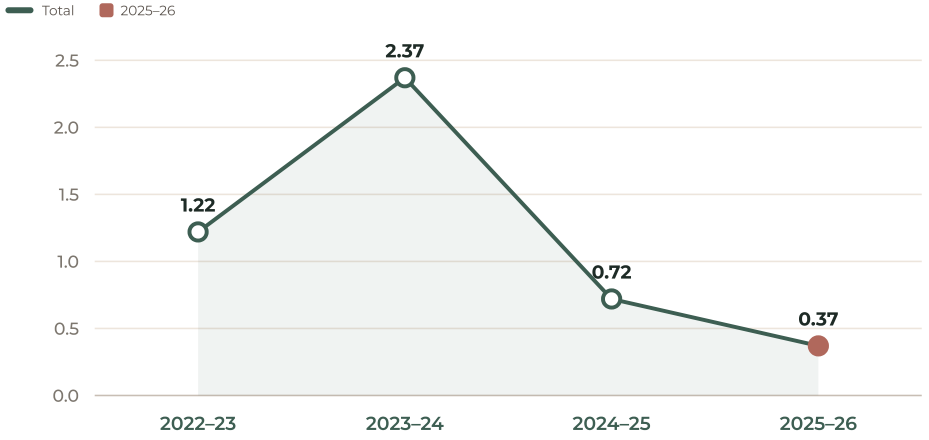
% of reported total emissions each year



Scope 3-1 PG&S excluded from totals.

Emissions trend

Total reported tCO₂e · 84.4% below the 2023–24 baseline

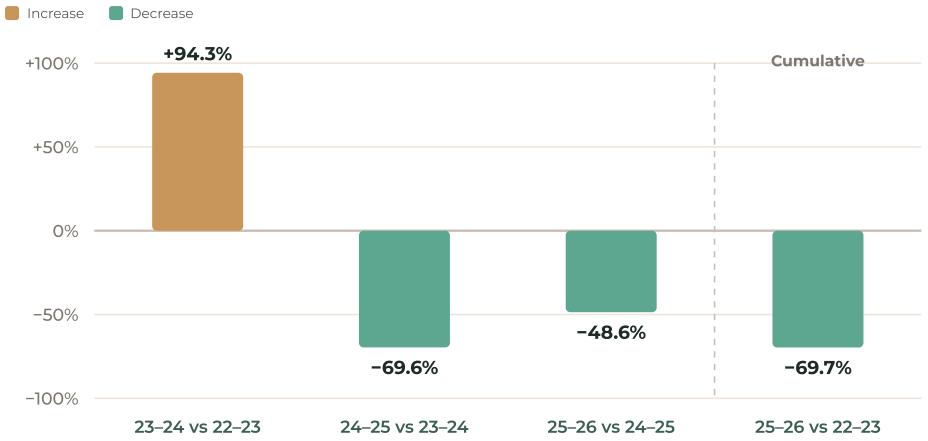


Scope 3-1 PG&S excluded from totals.

Data Visualisation

Year-on-year change

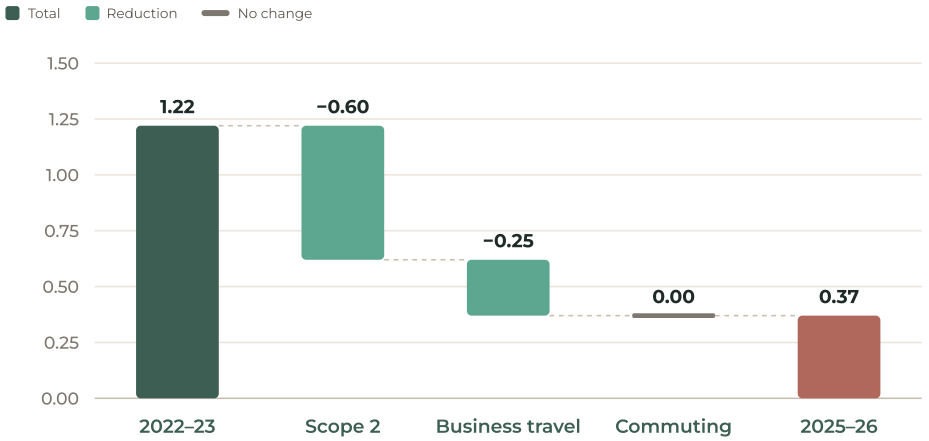
% change in total reported emissions



Calculated from reported totals.

Bridge from 2022–23 to 2025–26

Change in tCO_2e by source



Employee commuting nil in both years.

Cumulative emissions by source

Four-year total, 2022–23 to 2025–26



Business travel
1.88 tCO_2e · 40.2%

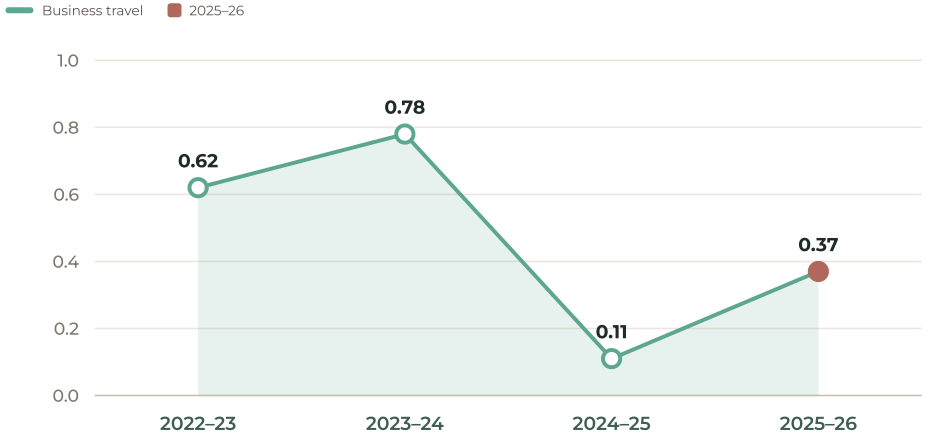
Scope 2 electricity
1.55 tCO_2e · 33.1%

Employee commuting
1.25 tCO_2e · 26.7%

Scope 3-1 PG&S excluded from totals.

Business travel emissions

Scope 3 Category 6, tCO_2e · rail, taxi and hotel stays

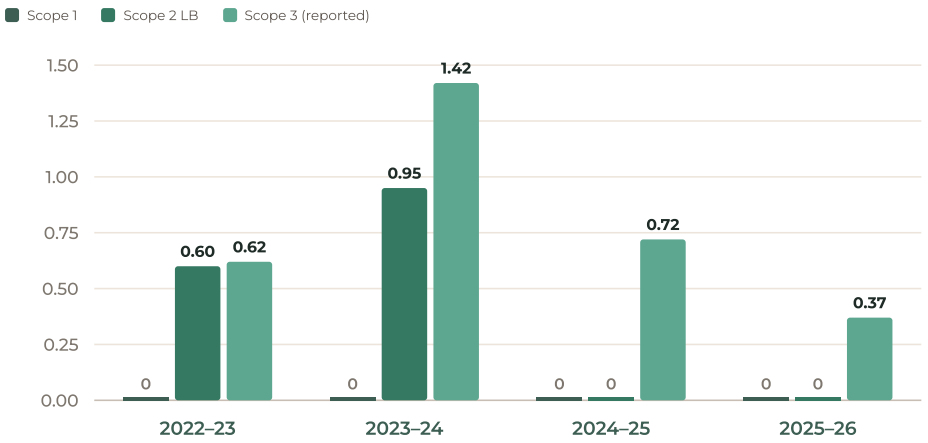


DEFRA conversion factors.

Data Visualisation

Emissions by scope

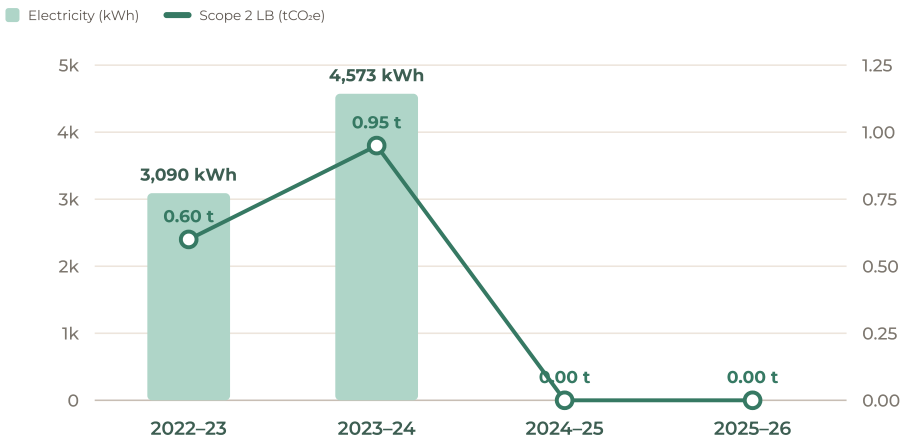
tCO₂e by GHG Protocol scope



Scope 3 = business travel + employee commuting.

Scope 2 electricity and emissions

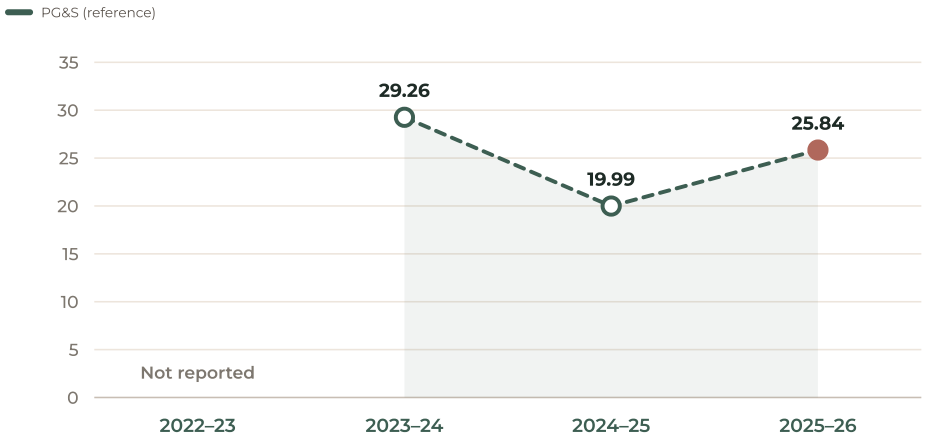
Electricity (kWh, left axis) and Scope 2 LB emissions (tCO₂e, right axis)



Office unused from 2024–25.

Purchased goods and services

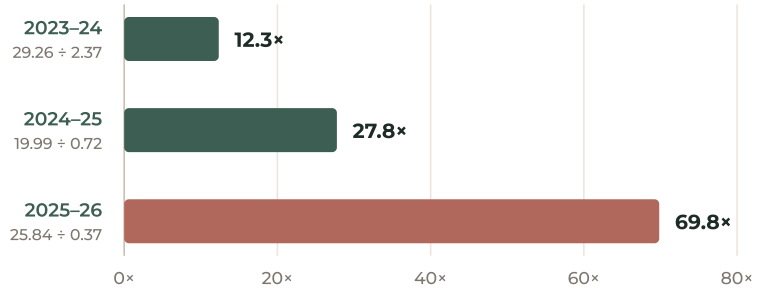
Scope 3 Category 1, spend-based, tCO₂e · reference only



EEIO spend-based method; not reported in 2022–23. Excluded from totals.

Supply chain vs reported footprint

Purchased goods and services as a multiple of the reported total

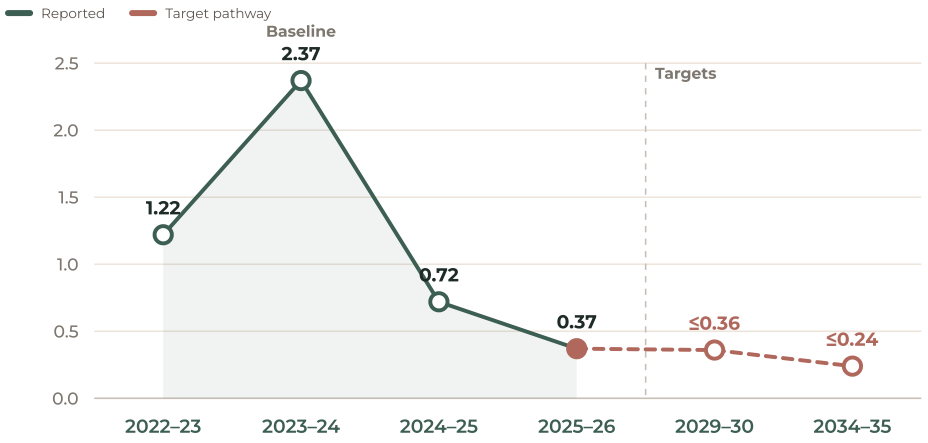


PG&S tCO₂e ÷ reported total tCO₂e.

Data Visualisation

Net zero trajectory

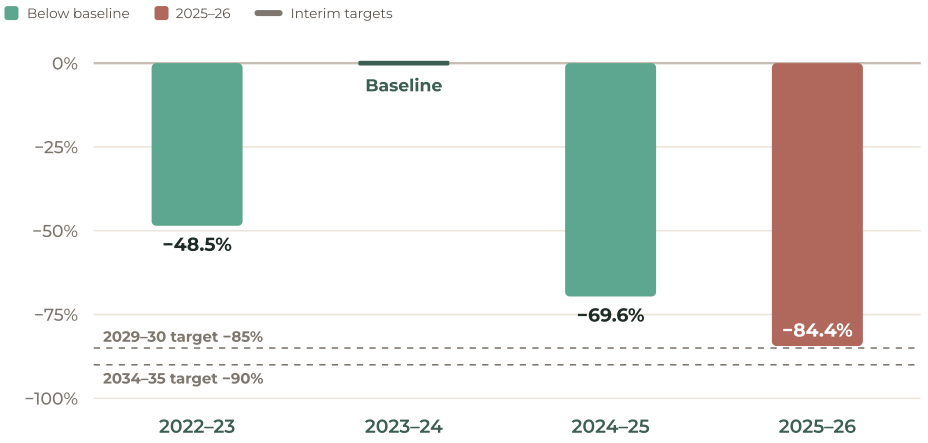
Total reported tCO₂e and interim targets to 2034–35



Interim targets: ≤0.36 tCO₂e by 2029–30 and ≤0.24 tCO₂e by 2034–35. Scope 3-1 PG&S excluded from totals.

Progress against the baseline

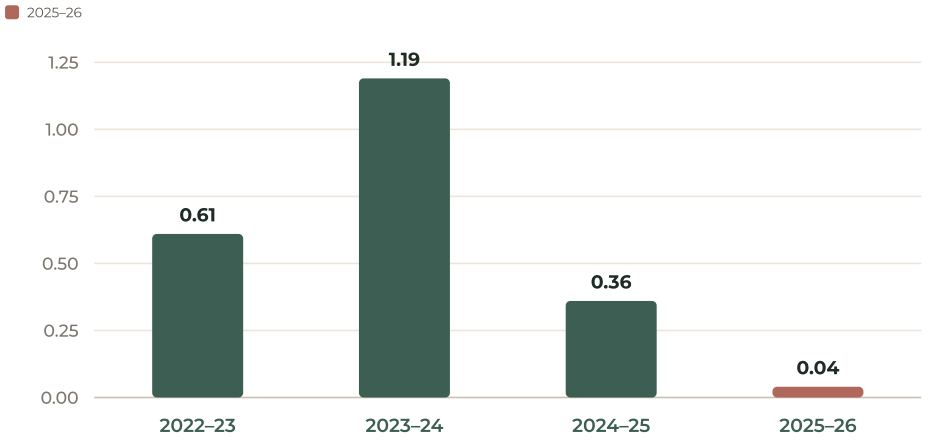
% change in total reported emissions vs the 2023–24 baseline of 2.37 tCO₂e



Scope 3-1 PG&S excluded from totals.

Carbon intensity per employee

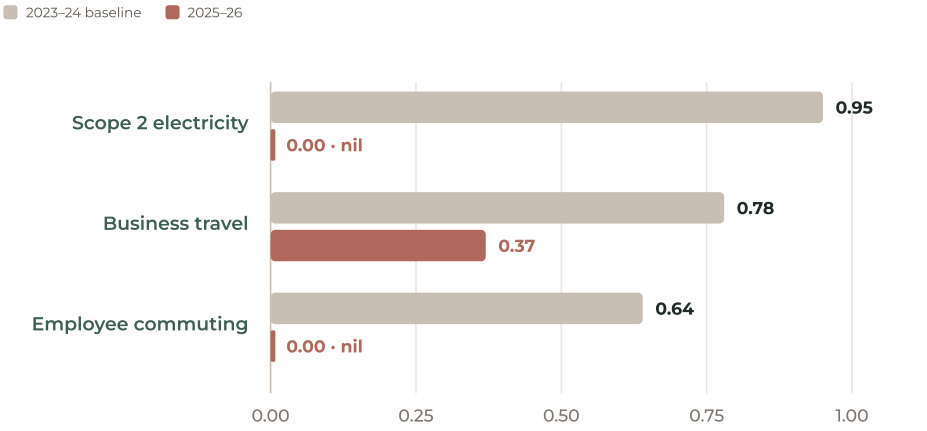
tCO₂e per FTE



Headcount rose from 2 to 10 FTE in 2025–26.

Baseline vs current year by source

tCO₂e, 2023–24 baseline compared with 2025–26

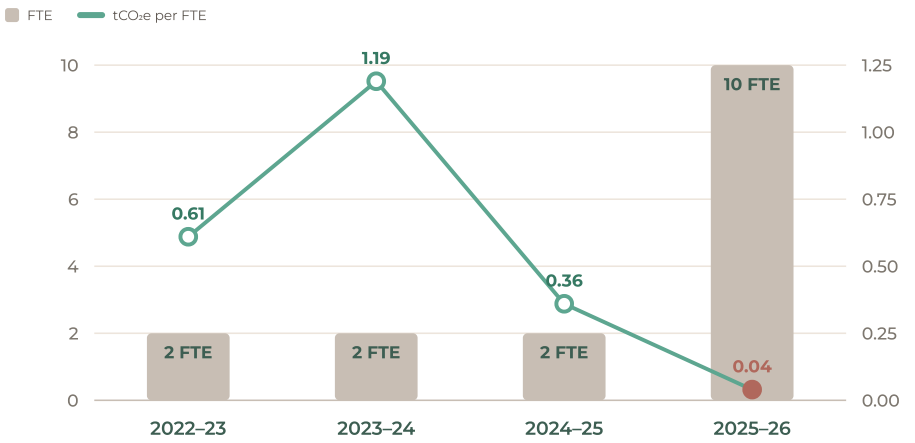


Scope 3-1 PG&S excluded from totals.

Data Visualisation

Headcount and emissions per FTE

FTE (left axis) and tCO₂e per FTE (right axis)



HR data.

Scope 3 category screening

Status of all 15 categories by year · tCO₂e where quantified

Reported · Reference only · Nil / not reported · Immaterial

	2022–23	2023–24	2024–25	2025–26
C1 Purchased goods & services	Not reported	29.26	19.99	25.84
C2 Capital goods	Immaterial	Immaterial	Immaterial	Immaterial
C3 Fuel & energy related	Immaterial	Immaterial	Immaterial	Immaterial
C4 Upstream transport	Immaterial	Immaterial	Immaterial	Immaterial
C5 Waste in operations	Immaterial	Immaterial	Immaterial	Immaterial
C6 Business travel	0.62	0.78	0.11	0.37
C7 Employee commuting	0.00	0.64	0.61	0.00
C8 Upstream leased assets	Immaterial	Immaterial	Immaterial	Immaterial
C9 Downstream transport	Immaterial	Immaterial	Immaterial	Immaterial
C10 Processing of sold products	Immaterial	Immaterial	Immaterial	Immaterial
C11 Use of sold products	Immaterial	Immaterial	Immaterial	Immaterial
C12 End-of-life of sold products	Immaterial	Immaterial	Immaterial	Immaterial
C13 Downstream leased assets	Immaterial	Immaterial	Immaterial	Immaterial
C14 Franchises	Immaterial	Immaterial	Immaterial	Immaterial
C15 Investments	Immaterial	Immaterial	Immaterial	Immaterial

GHG Protocol Scope 3 Standard screening.

Business travel share of total

Scope 3 Category 6 as % of reported total emissions



2022–23
0.62 of 1.22 tCO₂e

2023–24
0.78 of 2.37 tCO₂e

2024–25
0.11 of 0.72 tCO₂e

2025–26
0.37 of 0.37 tCO₂e

Scope 3-1 PG&S excluded from totals.

Data coverage by assessment outcome

Emission sources in the Data Quality and Coverage table · all primary data

4 of 14	4 of 14	6 of 14
Quantified	**Assessed as nil**	**Immaterial / not applicable**
Purchased goods & services	Scope 1	Capital goods
Business travel – rail & taxi	Scope 2 location based	Fuel & energy related
Hotel stays	Scope 2 market based	Upstream transport
Intensity ratios	Employee commuting	Waste in operations
		Upstream leased assets
		Downstream (C9–C15)

Data Quality and Coverage table.

Inventory Analysis

Total emissions fell from 0.72 tonnes of carbon dioxide equivalent in 2024-25 to 0.37 in the year under review, a reduction of 48.6 per cent, and stand 69.7 per cent below the 1.22 tonnes reported in 2022-23.

The whole of the reported total in the year under review arises from a single category. Business travel, at 0.37 tonnes, is the only source of emissions within the boundary: Scope 1 and Scope 2 are nil and no commuting arose. The footprint is therefore governed by the number and length of client visits rather than by any fixed operation, and it will move from year to year with the client calendar.

Business travel more than trebled, from 0.11 to 0.37 tonnes, having previously stood at 0.62 in 2022-23 and 0.78 in 2023-24. The present figure therefore sits within the range established over four years rather than marking a departure from it. Because the total is small, individual journeys move it materially, and a single additional overnight stay can alter the annual figure by a few per cent; year on year percentages should be read in that light.

The reduction in the total arises from the disappearance of employee commuting, which contributed 0.64 tonnes in 2023-24 and 0.61 in 2024-25 and is nil in the year under review, the company having operated a fully remote model throughout the period. Scope 2, which contributed 0.60 and 0.95 tonnes in the first two years, has been nil since 2024-25, no electricity having been consumed at the office since that time.

Emissions for each full time equivalent employee fell from 0.36 to 0.04 tonnes. That figure should be read with care: headcount rose fivefold, from two to ten, so most of the movement reflects the larger divisor rather than any change in how the company works.

Purchased goods and services, assessed separately on an expenditure basis, rose from 19.99 to 25.84 tonnes, an increase of 29.3 per cent, a movement that coincides with the growth of the team. At roughly seventy times the reported total, it is the clearest indication of where the company’s indirect footprint lies. It is excluded from the total because it rests upon the whole ledger, travel related costs included, and is presented for reference only.

Energy Efficiency, Emissions Management and Reduction Targets

ESG Pro Limited commits to net zero greenhouse gas emissions by 2035, fifteen years ahead of the latest date permitted under PPN 006, measured against the 2023-24 baseline established in this report. The baseline is 2023-24 because it is the first year in which every category now carried in the inventory was quantified: purchased electricity, business travel, employee commuting and the purchased goods and services screening. The 2022-23 year is retained as a comparative but carries no figure for commuting or for purchased goods and services. Should coverage widen, for example through the assessment of homeworking emissions, the baseline will be restated and disclosed.

Energy Efficiency Actions

Direct energy consumption in the year under review is nil. No gas is consumed, no vehicle is operated and no electricity was drawn at the office, which remained unused throughout the period. Scope 1 and Scope 2 are therefore nil, and the efficiency question is confined to preserving that position.

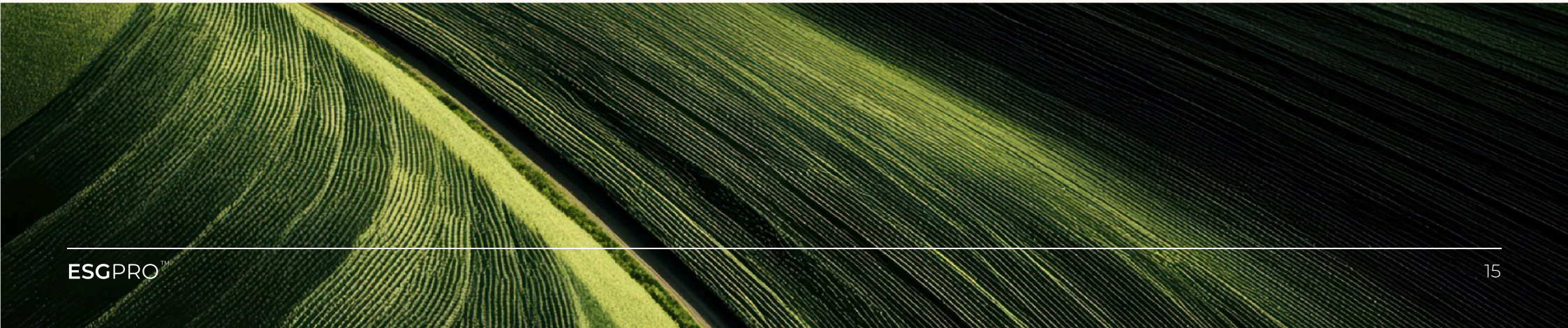
Should the office be brought back into use, the company will procure electricity on a tariff whose renewable attributes are credibly certified, seek written confirmation of those attributes annually, and give attention to lighting, heating controls and equipment selection so that any demand remains proportionate. Should company vehicles be introduced, preference will be given to battery electric models or to shared mobility. Ongoing review of the organisational boundary will ensure that any such change is identified early and managed accordingly.

Reduction Targets

The absolute commitment is net zero by 2035 against a baseline of 2.37 tCO_2e, requiring a reduction of at least 90 per cent, any residual balance being neutralised through permanent removals rather than reliance on conventional offsetting. The reported total already stands 84.4 per cent below the baseline, so the remaining task is to hold that position as the company grows and to reduce the residue by 3 to 5 per cent each year.

The trajectory is marked by interim points. By 2029-30 the company targets a total of no more than 0.36 tCO_2e, 85 per cent below the baseline, and by 2034-35 no more than 0.24 tCO_2e, 90 per cent below, with the residual neutralised from that year. Each point is reported in the year it falls due.

Intensity is tracked alongside. The year under review stands at 0.04 tonnes per full time equivalent employee, and the company targets a reduction of 3 to 5 per cent per year, giving approximately 0.03 per full time equivalent employee by 2029-30. This sits beside the absolute total and never in its place. The strategic aim is to preserve the decoupling of growth from emissions demonstrated over the past four years, ensuring that expansion in scale does not give rise to disproportionate environmental impact.



The emphasis rests upon preservation rather than transformation. With Scope 1 and Scope 2 nil, reduction is a gradual and evidence led process achieved through disciplined choices about travel and procurement rather than through capital investment or short term intervention. Because a total below half a tonne responds to individual journeys, performance is assessed upon a rolling three year average, and where a step proves unattainable the shortfall and its cause are reported rather than absorbed.

Emissions Management

Business travel contributes the whole of the reported total, at 0.37 tonnes. The company will continue to limit travel to essential client engagements, prioritising remote delivery wherever feasible. Where travel is necessary, rail will be favoured over higher emission modes, visits consolidated where a single journey can serve more than one purpose, and accommodation providers with demonstrable environmental credentials preferred. Internal travel guidance will support consistent decisions across a team that has grown from two to ten.

Purchased goods and services, at 25.84 tonnes, lies outside the total but is the largest indication of the company's indirect footprint. It rests wholly upon expenditure, so the first action is measurement rather than reduction: emissions data obtained from principal suppliers would replace sector averages with the company's own position. Procurement will favour partners who report their emissions transparently and demonstrate credible sustainability performance.

Employee commuting is nil while the company remains fully remote. Should hybrid arrangements be introduced, policies encouraging public transport and active travel, together with flexible working that reduces the frequency of travel, will be applied. Homeworking emissions will be assessed in the next reporting cycle, using the published homeworking conversion factor and the working pattern of each employee, and the baseline will be restated if the result is material.

Underlying this is the quality of measurement. Travel distances currently rest upon standardised assumptions, so recording the origin and destination of each journey would allow a distance based calculation. Better measurement may cause emissions to rise even where activity has fallen, and such movements will be explained rather than presented as deterioration. The categories assessed as immaterial will be reviewed periodically to confirm that the classification remains valid as the company evolves.

Measures already completed include the adoption of a fully remote operating model, which has removed commuting from the footprint, and the cessation of energy consumption at the controlled office since 2024-25.



Data Quality and Coverage

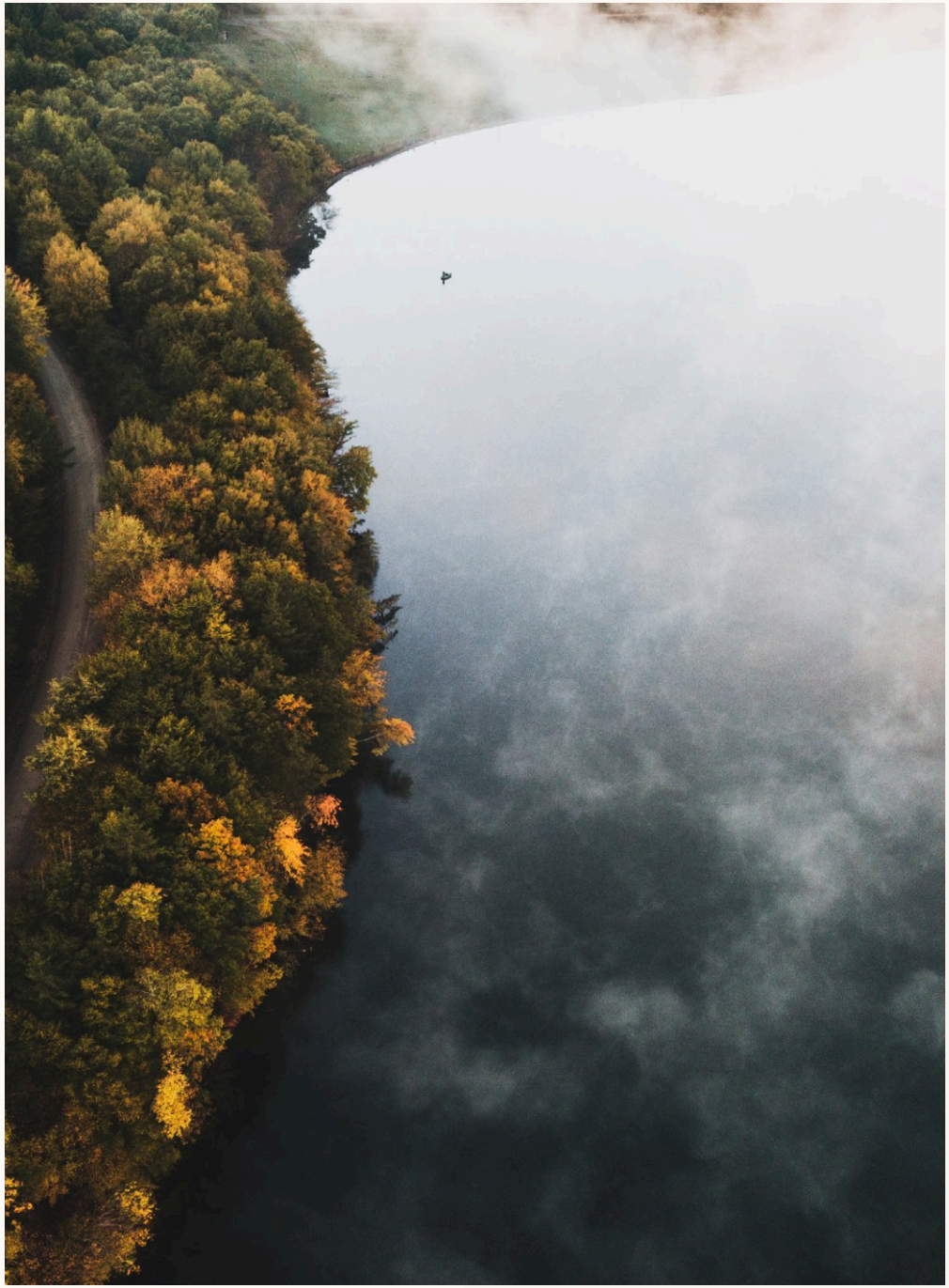
Emissions source	Data source	Assumptions and data limitations	Type of data
Scope 1	Internal assessment of office use, vehicles and assets	Nil. No fuel combusted, no vehicle owned or leased, and no gas consumed, the office being unused with no heating demand.	Primary
Scope 2, location based	Internal assessment of office use; electricity records for 2022-23 and 2023-24	Nil in 2024-25 and 2025-26, the office being unused. Earlier years calculated on the UK grid average factor.	Primary
Scope 2, market based	Internal assessment of office use	Nil in 2024-25 and 2025-26. Not reported for 2022-23 and 2023-24.	Primary
Scope 3-1 PG&S	Annual financial records	Total expenditure mapped to EEIO sectors with a confidence rating per mapping, in the absence of supplier specific data. Includes travel related costs, so excluded from the total.	Primary spend, secondary factors
Scope 3-2 CG	Internal financial review	Immaterial. Negligible capital expenditure during the period.	Primary
Scope 3-3 FERA	Scope 1 and Scope 2 activity data	Immaterial. No fuel consumed and no electricity purchased in the current period.	Primary
Scope 3-4 UTAD	Internal operational review	Immaterial. The company does not engage in the physical movement of goods or in logistics activity.	Primary
Scope 3-5 W	Internal operational review	Immaterial. Minimal physical operations and no office activity.	Primary
Scope 3-6 BT, rail and taxi	Internal travel and expense records	Distances estimated from recorded journeys using standardised assumptions. National rail factor per mile; average car factor for taxis.	Primary
Scope 3-6 BT, hotel stays	Internal travel booking records	Number of nights used as the activity measure, with the average UK factor per room night.	Primary
Scope 3-7 EC	Internal working model assessment	Nil in 2025-26, the workforce being fully remote. Homeworking emissions not assessed.	Primary
Scope 3-8 ULA	Internal operational review	Immaterial. The controlled office is unused and its energy, were any consumed, would fall within Scope 1 and Scope 2.	Primary
Scope 3-9 to 3-15	Internal operational review	Immaterial. A service based model with no product distribution, use phase, end of life treatment, franchises or investments.	Primary
Intensity ratios	GHG inventory and HR data	Ratios calculated on reported emissions and full time equivalent employees.	Primary

Governance

Responsibility for the accuracy, completeness and ongoing management of the activity data underlying this inventory sits with ESG Pro Limited. Given the size of the company, day to day collection, review and validation rest with designated personnel involved in sustainability reporting and carbon accounting, who coordinate the internal inputs on business travel, expenditure and working arrangements. Finance records provide the ledger used for purchased goods and services, the travel and expense systems provide journey and accommodation records, and management provides headcount, working pattern and office usage information.

Oversight of emissions reporting and of methodological application is retained at senior management level, and in a company of this size it is direct and continuous rather than distributed across several layers. Emissions data, assumptions and boundaries are reviewed at least annually against the Greenhouse Gas Protocol and the expectations of PPN 006, and senior leadership holds responsibility for the direction of carbon reduction objectives. Decisions on travel, supplier engagement and service delivery are taken with an awareness of their environmental consequences.

Where a figure must be estimated, the reason should be recorded at the time rather than reconstructed afterwards. In a business whose footprint arises from travel and procurement rather than premises, particular value attaches to journey level records and to emissions data held by suppliers. This governance is what allows reporting to improve from one year to the next, distinguishing a genuine change in activity from a change in data or in the boundary.



PPN 006 Compliance

PPN 006 compliance area	Disclosure
Reporting entity	ESG Pro Limited, company number 10218501, registered office Shrawley House, Shrawley, Worcester, WR6 6TG.
Reporting period	1 April 2025 to 31 March 2026. Comparatives are presented for 2022-23, 2023-24 and 2024-25. The baseline is 2023-24, at 2.37 tCO_2e.
Publication details	Publication date: 19 October 2026. Prepared by ESG Pro Limited.
Reporting boundary	Operational control approach, covering ESG Pro Limited alone and one controlled office in London, unused during the period, with all employees working remotely.
Included sites and operations	Office at 167-169 Great Portland Street, 5th Floor, London, W1W 5PF. Travel to client sites is captured within Scope 3 Category 6.
Methodology	Greenhouse Gas Protocol Corporate Standard, Corporate Value Chain Scope 3 Standard, United Kingdom Government GHG Conversion Factors for Company Reporting, and an environmentally extended input output spend based methodology for purchased goods and services.
Scope 1 energy use	Nil. No fuel is combusted and no vehicle is owned or leased.
Scope 2 energy use	Nil in 2025-26, the office being unused. Comparatives of 3,090 kWh in 2022-23 and 4,573 kWh in 2023-24.
Scope 1 emissions	Nil.
Scope 2 emissions	Nil on both the location based and market based approaches.
Scope 3 categories reported	Categories 1, 6 and 7.
Total reported emissions	0.37 tCO_2e, excluding Category 1.
Purchased Goods and Services treatment	Category 1 disclosed separately at 25.84 tCO_2e and excluded from the total to avoid double counting with business travel.
Categories immaterial	Categories 2, 3, 4, 5, 8, 9, 10, 11, 12, 13, 14 and 15 assessed as immaterial.
Intensity ratios	0.04 tCO_2e per FTE based on 10 FTE.
Energy efficiency actions	Preservation of nil Scope 1 and Scope 2, renewable procurement and efficiency measures should the office be brought back into use, and low emission vehicles should any be introduced.
Emissions reduction targets	Net zero by 2035 against the 2023-24 baseline of 2.37 tCO_2e, with interim totals of no more than 0.36 tCO_2e by 2029-30 and 0.24 tCO_2e by 2034-35, and intensity reductions of 3 to 5 per cent per year.
Data quality and assumptions	Data quality and coverage table included, setting out sources, assumptions, limitations and data type per category.
Governance and responsibility	ESG Pro Limited responsible for data accuracy, completeness and internal review, with oversight at senior management level.

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 standard[1] and use the appropriate government emission conversion factors for greenhouse gas company reporting[2].

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) Standard[3].

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

Signed on behalf of the Organisation:



Humperdinck Jackman, Director

Date: _____

[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

www.esgpro.co.uk

Find out more

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