Carbon Reduction Plan

Supplier name	**EA-RS Group Limited**
Publication date	**4th November 2026**

Commitment to achieving net zero

EA-RS Group Limited (EA-RS) is committed to achieving net zero emissions by 2045.

Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions.

Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: Financial Year (FY) 2024

Additional details relating to the baseline emissions calculations:

EA-RS has selected 1st October 2023 to 30th September 2024 (FY24) as the baseline year against which future emissions reductions will be measured. FY24 has been selected because it represents a period of stable organisational structure and consistent operational activity, enabling the collection of representative and comparable emissions data.

The baseline includes the following scopes and emissions categories:

- Scope 1: stationary combustion, mobile combustion and fugitive emissions
- Scope 2: purchased electricity, reported using the location-based method
- Scope 2: purchased electricity, reported using the market-based method as an optional disclosure
- Scope 3 Category 3: fuel- and energy-related activities, included as an optional disclosure
- Scope 3 Category 4: upstream transportation and distribution
- Scope 3 Category 5: waste generated in operations
- Scope 3 Category 6: business travel
- Scope 3 Category 7: employee commuting and homeworking
- Scope 3 Category 9: downstream transportation and distribution

EA-RS also calculated greenhouse gas emissions for FY23 however, due to data availability and consistency limitations, FY24 has been selected as the baseline year. This provides a more robust reference point for tracking future emissions performance.

Emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, using the operational control approach to define the organisational boundary. Emission factors were sourced from appropriate national datasets, including the UK Government greenhouse gas conversion factors.

Results commentary

The most significant emissions category in the FY24 baseline is Scope 3 Category 4: upstream transportation and distribution, which accounts for approximately 46% of total reported emissions. Scope 1 mobile combustion is the second-largest source, accounting for approximately 26% of total emissions from EA-RS owned and leased fleet vehicles.

Baseline year emissions:	
Emissions	Total (tCO_2e)
Scope 1	1,705
Scope 2 (Location-based)	77
Scope 3 (Categories 3, 4, 5, 6, 7 and 9)	4,581
Total emissions	6,363

Current emissions reporting

Reporting year: FY25 (1st October 2024 – 30th September 2025)	
Emissions	TOTAL (tCO_2e)
Scope 1	1,686
Scope 2 (location based)	67
Scope 3 (Categories 3, 4, 5, 6, 7 and 9)	4,312
Total emissions	6,067

Changes since Base Year

Since the FY24 baseline, data availability and quality remained challenging in FY25 for the following categories:

- Scope 1 mobile transport
- Scope 3 Category 4: upstream transportation and distribution
- Scope 3 Category 6: business travel
- Scope 3 Category 9: downstream transportation and distribution

For these categories, EA-RS used the best available activity data from FY24 and applied turnover-based normalisation to estimate emissions for FY25. This approach was considered appropriate because the organisational structure and operational activity in FY25 remained broadly comparable to the FY24 baseline year.

EA-RS recognises the importance of increasing the use of primary activity data and will continue to improve data availability and accuracy in future reporting periods.

Intensity Metrics

To provide additional context on emissions performance over time, EA-RS has calculated emissions intensity ratios alongside absolute emissions. These metrics help assess emissions relative to changes in business scale and activity.

The intensity metrics presented below show gross emissions per full-time equivalent employee and per £ million of turnover. Absolute emissions remain the primary basis for assessing progress against EA-RS' carbon reduction targets.

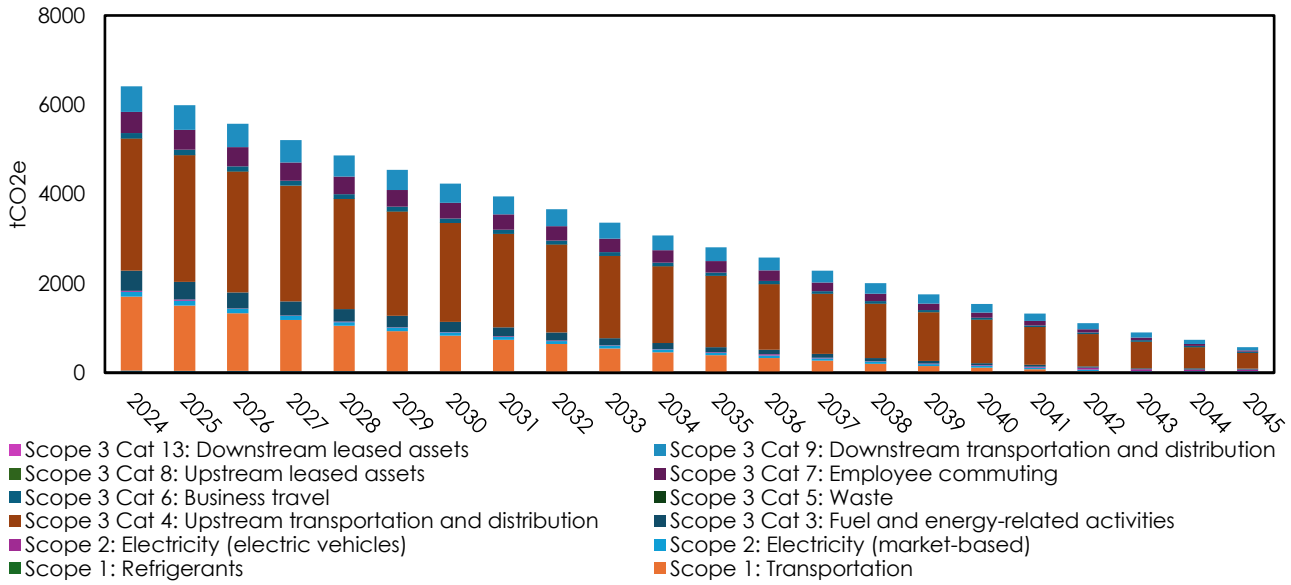
Intensity Metrics	**FY25 Gross Emissions (tCO2e)**	
	Location-based	**Market-based**
tCO2e per employee	11.23	11.16
tCO2e per million£ turnover	61.90	61.52

Emissions reduction targets

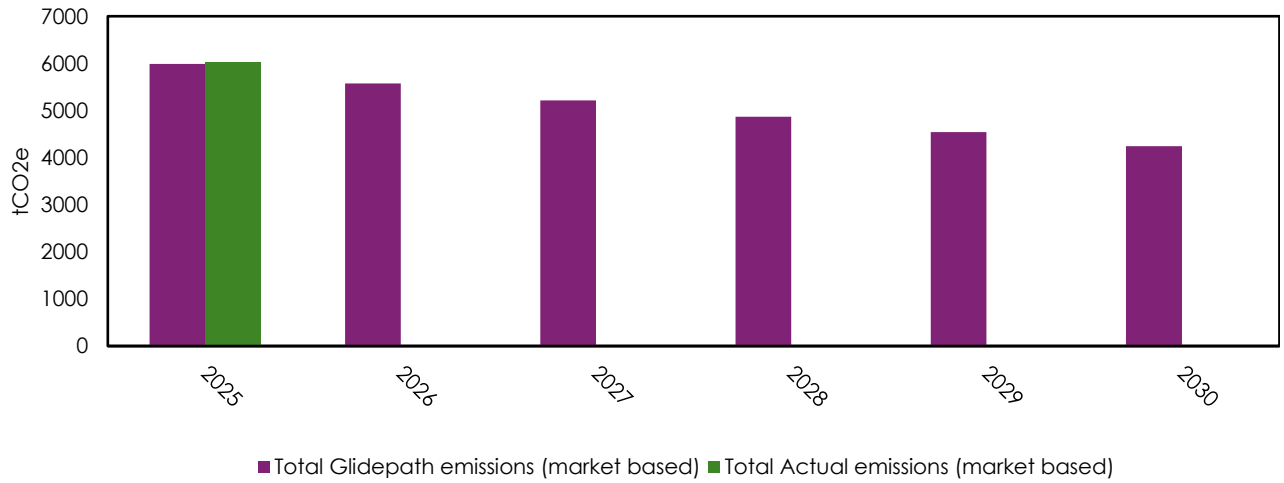
In order to continue progress to achieving Net Zero, EA-RS have projected carbon equivalent emission reductions and adopted the following carbon reduction targets:

- 34% overall reduction in emissions by 2030 which includes a 50% reduction in Scope 1 and 2 and a 27% reduction in Scope 3 emissions
- 56% overall reduction in emissions by 2035 which includes a 75% reduction in Scope 1 and 2 and a 49% reduction in Scope 3 emissions
- 76% overall reduction in emissions by 2040 which includes a 91% reduction in Scope 1 and 2 and a 70% reduction in Scope 3 emissions
- 91% overall reduction in emissions by 2045 which includes a 96% reduction in Scope 1 and 2 and 89% reduction in Scope 3 emissions. To achieve net zero status, EA-RS will neutralise residual emissions of 9% using high-quality nature-based or direct air capture projects.

Progress against these targets will be tracked annually. The below graph below outlines EA-RS' estimated carbon reduction plan:



The following graph shows our progress of absolute emissions against our modelled reduction pathway:



In FY25, gross market-based emissions were marginally above the modelled target glidepath. This variance was primarily driven by an improvement in the calculation methodology for Scope 3 Category 7: employee commuting and homeworking. In FY24, commuting emissions were estimated using national statistics to approximate average commuting distances. In FY25, EA-RS used specific employee commuting data, which indicated a higher average commuting distance than previously estimated.

Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2024 baseline:

- Striving to obtain higher quality data related to transportation of goods this was achieved in FY24 compared to FY23. EA-RS has requested transport data from suppliers although this remains a significant challenge.
- Collected granular data on business travel for FY24 relative to FY23, however this remained a challenge in FY25.
- EA-RS has encouraged the use of low-carbon modes of transport including tube, train and bus over car.
- EA-RS has invested in hybrid and electric vehicles where possible, transitioning away from petrol and diesel for the company owned vehicle fleet.
- Improved visibility of electricity contracts has been achieved resulting in several offices identified to be on renewable electricity contracts which has led to a significant reduction is reported emissions for Scope 2 using the market-based approach.
- Waste and energy reduction awareness has been circulated to employees to promote more sustainable behaviours.
- EA-RS Solutions have a dedicated aluminium recycling skip due to high aluminium use. In addition to managing and recycling WEEE waste and recycled steel.

Future carbon reduction initiatives

In the future we hope to implement further measures such as:

<u>Scope 1 and 2</u>

- Request primary data from building management regarding quantities of energy consumption (kWh) and refrigerant leakages apportioned by floor area.
- Collaborate with the building manager to establish an annual review of energy efficiency and optimisation measures, identifying opportunities for continual improvement.
- Transition to renewable electricity contracts at sites that use non-renewable energy as and when current contracts come to an end.
- Encourage energy-saving behaviours among employees to support ongoing energy conservation and carbon reduction efforts.
- Continue to transition company cars to hybrid and electric vehicles with a plan to have 50% of EA-RS' fleet either electric or hybrid by 2029 and be fully electric by 2042.

<u>Scope 3 Category 4 & 9: Upstream & Downstream transportation and distribution</u>

- Continue to engage with suppliers and discuss their transportation options, seeking to encourage and select suppliers based on lower-carbon transport options.
- Continue to push for granular data on upstream and downstream transportation to be able to identify reduction opportunities.

Scope 3 Category 5: Waste

- Engage with the building management to obtain primary waste data (weights or volumes) per waste category and end disposal route, apportioned to floor area.
- Track weight data and end disposal route for WEEE, encouraging re-use over recycling.
- At lease expiry, consider building providers with strong environmental management policies such as a zero waste to landfill.

Scope 3 Category 6: Business Travel:

- Issue a business travel policy to formalise commitments and selections of low-carbon modes of transport when travelling for business purposes.
- Conduct an internal survey to record vehicle types and fuel use among employees reclaiming business mileage (as FY24 data used average car assumptions).
- Transition from spend-based reporting for transport modes (other than grey fleet mileage) to distance-based emissions calculations to enhance accuracy.

Scope 3 Category 7: Employee commuting and homeworking:

- Survey all employees to ascertain accurate commuting and homeworking data, including the number of days commuting / homeworking, distances travelled, by transport mode and energy tariffs at home.
- Continue to encourage employees to select lower-carbon modes of transport when commuting to work

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

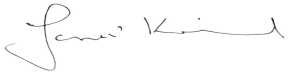
Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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 the supplier:

SIGNATURE



Chief Executive Officer

DATE: 04/11/26

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