



Carbon Reduction Plan

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Prepared for:

4OC Ltd. UK And Ireland Employees. This Carbon Reduction Plan covers both 4OC's UK and Ireland operations.

Owner

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Version:

2.0

Version	Summary of Changes	Approved by
Version 1.0	Document created December 2024	John Curran
	Reviewed and signed off January 2025	John Curran
Version 1.1	Updated with extra details of 2024 emissions and signed off February 2025	John Curran
Version 1.2	Updated with PPN Declaration	John Curran
Version 2.0	Added 2025 emissions reporting. Baseline restated to correct calculation errors in flights, office waste and employee commuting, and to update Scope 1 and Scope 2 to the 2024 DESNZ conversion factors, in line with GHG Protocol base year recalculation guidance. Declaration updated to PPN 006.	John Curran

Commitment to achieving Net Zero

The 4OC Ltd is committed to achieving Net Zero emissions by 2050.

Baseline Emissions Footprint (The Revised 2024 Data)

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.

First Reporting Period: **2024 (January – December)**

Additional Details relating to the Baseline Emissions calculations.

This report establishes our baseline emissions for the year 2024 (January – December), as this is our first year of measuring and reporting emissions. As such, this baseline will serve as the foundation for tracking our carbon footprint and setting reduction targets in alignment with best practices.

This initial assessment focuses on gathering accurate data across:

Scope 1 Direct Emissions

Scope 2 Indirect Emissions

Scope 3 Indirect Emissions from our value chain

We recognise that future reporting cycles will refine and expand on this baseline as our data collection processes mature.

Baseline Restatement Note (2026 update)

While preparing the 2025 reporting update, we reviewed the methodology behind our 2024 baseline. The review found material errors in three emission sources: flights, office waste and employee commuting. Together, the corrections reduce total baseline emissions by more than 5%. The GHG Protocol Corporate Standard, which the Carbon Reduction Plan reporting standard requires us to follow, expects a base year recalculation above that threshold. We have therefore restated the 2024 baseline. We also recalculated Scope 1 and Scope 2 with the 2024 DESNZ factors, because the original figures used an older factor set.

The table below shows each restated figure alongside the original, with the reason for the change. All other baseline figures are unchanged.

Emission source	Originally reported (tCO ₂ e)	Restated (tCO ₂ e)	Change (tCO ₂ e)	Reason for restatement
Scope 1: office gas	0.275	0.279	+0.004	Recalculated with the 2024 DESNZ natural gas factor (2.04542 kg CO ₂ e per m ³). The original figure used an older factor set. Gas use is unchanged at 136.2 m ³ .

Scope 2: office electricity	1.925	2.061	+0.136	Recalculated with the 2024 DESNZ UK electricity factor (0.20705 kg CO ₂ e per kWh).
Business travel: flights	51.324	24.88	-26.44	The original calculation did not use verified route-level distances or official DESNZ air travel conversion factors. Recalculated from the same 283 flight legs (all economy class) using great-circle distances and the 2024 DESNZ short-haul economy factor, including radiative forcing.
Waste generated in operations: office waste	1.84	4.56	+2.72	The original emissions factor did not match the DESNZ factor for commercial and industrial waste to landfill. Recalculated with the correct factor, keeping the original activity assumptions.
Employee commuting: public transport	32.11	2.007	-30.10	The original figure was based on a general assumption. Recalculated from actual logged journeys across 37 named routes for a representative sampled month (March 2024), annualised.
Total baseline emissions	111.63	57.95	-53.68	

These are corrections to how emissions were calculated, not reductions in the emissions themselves. The restated 2024 baseline of 57.95 tCO₂e is used for all year-on-year comparisons and targets in this plan. Full calculation detail is given in the footnotes to the relevant lines of the Baseline Emissions Footprint table.

Baseline year emissions: 2024

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0.279 tCO ₂ e
Scope 2	2.061 tCO ₂ e
Scope 3 (Included Sources)	Upstream transportation and distribution (transport and delivery of purchased goods and services to 4OC only): Office Supplies and Goods: 0.0298 tCO₂e IT Equipment: 0.00497 tCO₂e Catering: 0.00497 tCO₂e Cloud Services: 2.367 tCO₂e Waste generated in operations: Office waste: 4.56 tCO₂e (restated; originally reported 1.84 tCO₂e) ¹

¹ The 2024 baseline's implied waste emissions factor (0.21 kg CO₂e per kg, back-calculated from the originally reported 1.84 tCO₂e using the stated methodology of 12 people/day, 2kg/day, 365 days) does not match the correct 2024 DESNZ factor for commercial and industrial waste to landfill (520.33 kg CO₂e per tonne, or 0.52 kg CO₂e per kg). Restating the 2024 figure with the correct factor (same underlying 12

	Business Travel: Flights: 24.88 tCO₂e (restated; originally reported 51.324 tCO₂e)² Public Transport: 5.63 tCO₂e Employee-owned vehicles: 15.97 tCO₂e³ Employee commuting: Public Transport (trains, bus and tube): 2.007 tCO₂e (restated; originally reported 32.11 tCO₂e⁴) Downstream transportation and distribution⁵: Digital Deliverables: 0.153 tCO₂e
Total Emissions	57.95 tCO ₂ e (restated; originally reported 111.63 tCO ₂ e)

people/day assumption, unchanged) gives approximately 4.56 tCO₂e, not 1.84 tCO₂e. For 2025, a real sampled headcount (3.95 people/day, from a one-month sample of 79 person-days across 20 working days) replaces the old flat 12-people/day assumption, giving 1.501 tCO₂e using the 2025 DESNZ factor.

² Recalculated from the same 2024 flight routes (283 legs, sourced from Pleo expense data). All 283 legs were economy class and all fall within the DESNZ short-haul band (under 3,700 km), covering routes between UK airports and Dublin, Cork, Shannon and Bologna. Great-circle distances between airports total approximately 136,060 passenger-km. Emissions were calculated using the 2024 DESNZ factor for short-haul economy flights to/from the UK including radiative forcing (0.18287 kg CO₂e per passenger-km, which already includes DESNZ's 8% distance uplift), giving approximately 24.88 tCO₂e. Radiative forcing is included in line with DESNZ guidance for aviation. The original 51.324 tCO₂e figure was roughly double what this route-based calculation supports.

³ This 2024 figure combines genuine employee-owned vehicle mileage and taxi journeys, which were not tracked as separate expense categories at the time; a reliable split is not available. From 2025, these are recorded and reported separately (see the 2025 reporting section). As part of a wider policy refresh for 2026, new expense-tracking measures have been put in place to record taxi and personal-vehicle mileage as distinct categories from the point of booking, so this distinction will be available for all future reporting periods without estimation.

⁴ Recalculated from actual commuting journeys for the same 37 named routes in a comparable sampled month (March 2024), using the same methodology as the 2025 figure (annualised x12, correct DESNZ factors per mode, final complete dataset; see the 2025 Employee Commuting footnote for why March was chosen). The complete dataset shows a 16.4% reduction in commuting emissions between 2024 (approximately 2.007 tCO₂e) and 2025 (approximately 1.677 tCO₂e), partly reflecting the 8.2% headcount reduction over the same period.

⁵ Our downstream emissions are relatively low due to the nature of our consultancy services, which primarily involve digital deliverables and minimal physical goods distribution.

Current Emissions Reporting: 2025

Reporting Year: 2025 (January – December)	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0.492 tCO ₂ e
Scope 2	1.715 tCO ₂ e
Scope 3 (Included Sources)	Upstream transportation and distribution (transport and delivery of purchased goods and services to 4OC only): Office Supplies and Goods: 0.0298 tCO₂e IT Equipment: 0.00497 tCO₂e Catering: 0.00497 tCO₂e Cloud Services: 2.367 tCO₂e <i>Note: upstream transportation and distribution figures for 2025 are the same as for 2024 because both years are calculated from the same estimate of deliveries to 4OC.</i> Waste generated in operations: Office waste: 1.501 tCO₂e Business Travel: Flights: 10.724 tCO₂e Public Transport: 2.527 tCO₂e Employee-owned vehicles: 3.150 tCO₂e Taxis: 1.107 tCO₂e Employee commuting: Public Transport (trains, bus and tube): 1.677 tCO₂e⁶ Downstream transportation and distribution: Digital Deliverables: 0 tCO₂e (see note below)
Total Emissions	25.30 tCO ₂ e

Note on comparability: DESNZ's 2025 UK Government GHG Conversion Factors included material year-on-year revisions to several categories used in this plan, independent of any change in our own activity. Notably, electricity emissions factors fell by approximately

⁶ Calculated from actual commuting journeys logged for one sampled month across 37 named routes (final complete dataset, March 2025), annualised x12 in line with the same methodology used for the 2024 baseline. March was chosen as the sample month because it is a full month of mostly normal working weeks, outside the Christmas and summer holiday periods. Using the same month in both 2024 and 2025 means seasonal effects apply equally to both years. Walking and cycling trips are recorded but carry no emissions factor. The originally reported 2024 baseline of 32.11 tCO₂e was substantially overstated (see the Baseline Restatement note above); once recalculated on the same complete basis, the year-on-year change is a 16.4% reduction (2024: approximately 2.007 tCO₂e; 2025: approximately 1.677 tCO₂e), partly reflecting the 8.2% headcount reduction over the same period.

15%, and some business travel (air) factors fell by up to around 41%, notably for short-haul flights, reflecting updated national grid and post-pandemic aviation load-factor data rather than a change in our emissions. Figures above use the 2025 factor set applied to 2025 activity data, in line with government guidance to report using the factor set that matches the reporting year. The restated 2024 baseline uses the 2024 factor set, so part of the fall in flight emissions between 2024 and 2025 reflects the lower 2025 air travel factors rather than less flying.

Explanation of year-on-year change

The 2024 baseline originally reported 111.63 tCO₂e, but has been restated to approximately 57.95 tCO₂e following the corrections set out in the Baseline Restatement Note above. Against this restated baseline, the reduction to 25.30 tCO₂e in 2025 is a reduction of approximately 56%. This reflects three distinct types of change rather than a single improvement. Full calculation detail for each correction is given in the footnotes attached to the relevant figures in the Baseline Emissions Footprint and Current Emissions Reporting tables above.

Corrected calculation errors: the original 2024 baseline significantly misstated flights, office waste, and employee commuting due to methodology errors identified during this review; these are the corrections that bring the baseline down to 57.95 tCO₂e. The fall in office waste emissions between 2024 and 2025 mainly reflects a more accurate headcount assumption in 2025, not less waste.

A boundary change: Zendra, previously counted as 4OC's downstream digital delivery emissions, moved to direct client/vendor hosting from the start of 2025 and now sits outside 4OC's reporting boundary. This is a change in reporting scope, not an emissions reduction achieved by 4OC.

Genuine operational change: reduced business travel (flights and employee-owned vehicle mileage) drove most of the real reduction, although part of the fall in flight emissions reflects lower 2025 air travel factors (see the note on comparability above). Part of this also reflects a smaller organisation: headcount fell by approximately 8.2% between 2024 and 2025, so the 56% headline figure should be read as a mix of genuine operational improvement and a smaller headcount, not solely improved emissions intensity per employee. Scope 2 emissions fell, from 2.061 to 1.715 tCO₂e. Electricity use dropped slightly, from 9,955.4 kWh to 9,687.3 kWh, despite electric fan heaters being used while a broken air conditioning unit was out of service, and the 2025 grid electricity factor was 14.5% lower. Scope 1 emissions rose, from 0.279 to 0.492 tCO₂e, because office gas use increased from 136.2 m³ to 238.0 m³.

AI/LLM tool usage has been considered as a potential future reporting category but is not yet quantified, as no government-endorsed (DEFRA/DESNZ) conversion factor currently exists for this activity.

Carbon Reduction Projects and Environmental Management Measures

We have already implemented several measures and projects to support sustainable working practices and environmental management, reflecting our commitment to reducing emissions while delivering consultancy services. Key measures include:

1. To minimise emissions associated with daily commutes, 4OC has adopted a **hybrid working policy** where employees work remotely for three days a week. This initiative has significantly reduced carbon emissions linked to commuting, as fewer journeys are made to the London office.

Impact:

- Reduced emissions from employee-owned vehicles and public transport usage (Scope 3).
- Improved flexibility in virtual collaboration, which has reduced the need for some client-site travel.

2. Given our frequent work with clients across the UK and Ireland, we have prioritised **virtual meetings** where possible to limit the number of business trips. We now conduct a significant portion of client interactions, presentations, and workshops online to reduce emissions. When travel is necessary, we encourage combining multiple meetings into a single trip.

Impact:

- Reduced reliance on flights, public transport and employee-owned vehicles (Scope 3), with measurable reductions in business travel emissions.

3. To reduce waste and emissions, 4OC operates with minimal paper usage and emphasises **digital collaboration tools** for reports, documentation, and project deliverables. Cloud-based solutions have reduced the environmental impact associated with printing and document distribution.

Impact:

- Reduction in office waste and emissions related to printing and document handling.

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets. These targets have been reset in 2026 to reflect the restated 2024 baseline described above.

These targets are set against the restated 2024 baseline (57.95 tCO₂e) and take into account actual 2025 performance (25.30 tCO₂e). Because the 2025 reduction reflects a mix of genuine operational change and factors that may not repeat (a reduced headcount, one-off calculation corrections), these targets should be treated as provisional and will be reviewed again in 2026 once data is made available.

We project that total carbon emissions will decrease to approximately 22.0 tCO₂e by the end of 2029. This represents a 62% reduction against the restated 2024 baseline (57.95 tCO₂e), and a further reduction of approximately 13% beyond what was already achieved in 2025 (25.30 tCO₂e). This is an average annual reduction rate of approximately 12% (simple average) against the restated baseline.

Scope 1: Direct Emissions

Reduce to approximately 0.20 tCO₂e (a 28% reduction against the restated baseline of 0.279 tCO₂e). Note: 2025 Scope 1 emissions were 0.492 tCO₂e.

Actions:

- Begin to move to low-carbon or renewable energy solutions
- Enhance operational efficiency in spaces under direct control

Scope 2: Indirect Emissions

Reduce to approximately 1.50 tCO₂e (a 27% reduction against the restated baseline of 2.061 tCO₂e). Note: 2025 Scope 2 emissions were 1.715 tCO₂e. Electric fan heaters were used while a broken air conditioning unit was out of service; this target assumes the unit is repaired or replaced.

Actions:

- Look into and adopt energy-saving technologies
- Monitor and manage electricity consumption associated with office occupancy levels
- Explore renewable electricity tariffs

Scope 3: Value Chain Emissions

Reduce to approximately 20.30 tCO₂e (a 63% reduction against the restated baseline of 55.61 tCO₂e).

Actions:

- Continue prioritising virtual meetings over flights and in-person travel
- Maintain the shift toward public transport over taxis and private vehicle use evidenced in 2025
- Complete the separate tracking of taxi and personal-vehicle mileage (per the 2026 policy refresh) to maintain data quality
- Monitor whether reduced headcount and travel levels are sustained as the business grows

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 emissions conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and 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:

John Curran
Director, 4OC Ltd.

Signature:



Date: 3rd March 2026

If you have any comments or improvements to this plan – tell us!

Please contact support@the4oc.com

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