Carbon Reduction Plan

Company Name: Qualitas Consortium UK Ltd

Company Registration Number: 09730277

Published date: March 2026

Commitment to Achieving Net Zero

Qualitas Consortium is committed to achieving Net Zero emissions by 2040.

Baseline & Current Emissions

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. We have chosen our baseline year to be July 2024– June 2025*.

Baseline & Current Year: 2024-2025	
Using the operational control approach, we have measured all categories required for PPN compliance, which includes scope 1, scope 2 and the following scope 3 categories: Upstream Transportation and Distribution, Waste Generated in Operations, Business Travel, Commuting & WFH, and Downstream Transportation and Distribution. We have also optionally reported Fuel- and Energy-Related Activities emissions (for scope 1, scope 2 and upstream scope 3 activities), Purchased Goods and Services, Capital Goods and Upstream Leased Assets emissions. Upstream Leased Assets includes the scope 1 and 2 emissions associated with our managed office space, as we do not have full control over the building or utilities, and the space is shared with many other businesses. In 2025 we decided to rebaseline due to the addition of reporting our procurement categories, which were previously unreported.	
Emissions	**Total (tCO$_2$e)**
Scope 1	0.0
Scope 2**	Market-based: 0.0 Location-based: 0.0
Scope 3 (including categories listed above)	106.0 tCO$_2$e
Total Emissions	**Market-based:** 106.0 tCO$_2$e **Location-based:** 106.0 tCO$_2$e

Emissions were also measured from the 1st July 2022 to the 30th of June 2023 and 1st July 2023 to the 30th June 2024. We have decided not to use the 2022/23 year as our base year due to data availability. We were unable to provide all data for the measured activities, and so the results are not representative of actual operations. In 2025 we included our procurement

categories for the first time, and therefore decided to make this reporting period our base year to ensure comparability with future reporting.

 **Purchased electricity emissions are measured in two ways: the location-based method and the market-based method. The location-based method takes into account the emissions intensity of the grid from which the electricity was purchased, whilst the market-based method also takes into account the emissions intensity of the tariff and suppliers the reporting organisation has specifically chosen. The market-based method can therefore take into account purchases of renewable energy via a tariff. We have chosen to set targets and do final reporting using the market-based methodology.
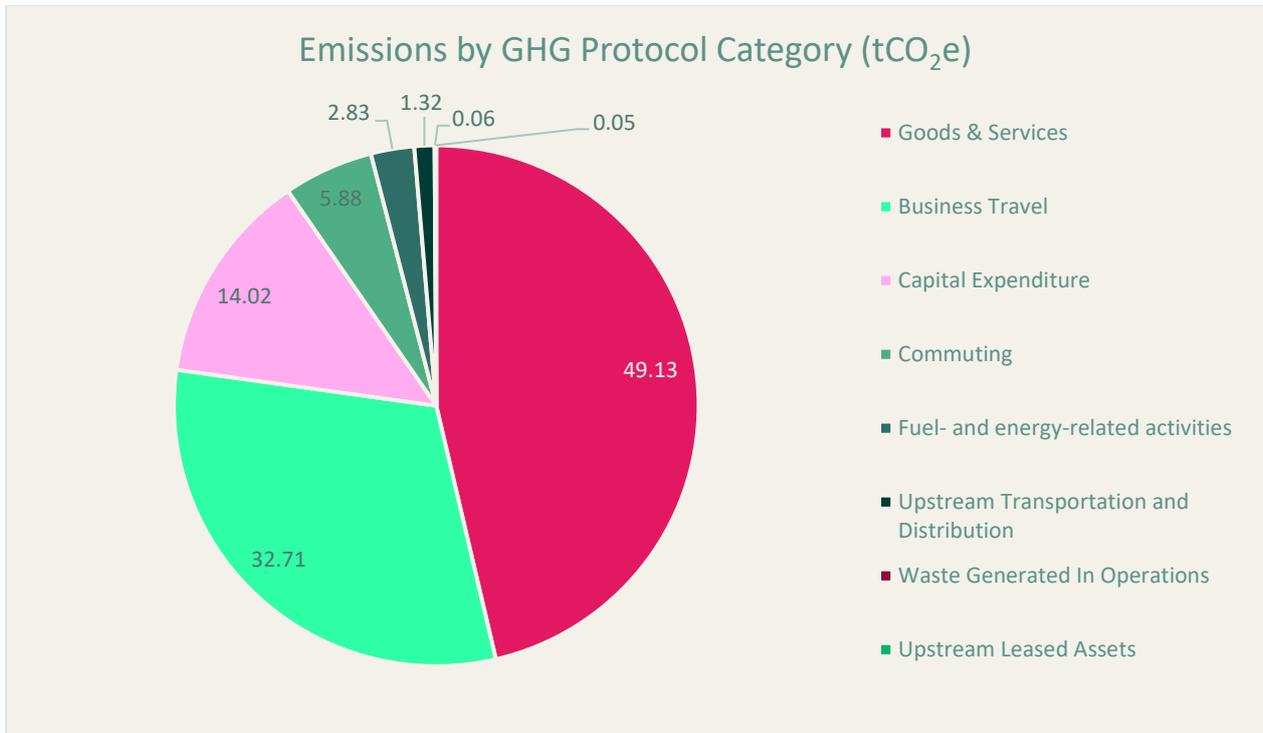
Carbon Intensity Metrics

Metric	Carbon Intensity
Tonnes of CO_2e per FTE	10.4
Tonnes of CO_2e per £m in Revenue	51.2

These metrics are based on 10.2 FTE and £2 million turnover during the reporting period, using market-based emissions.

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Carbon Emissions by Category

Emissions by GHG Protocol Category (tCO$_2$e)

2.83	1.32 0.06 0.05
5.88	■ Goods & Services
14.02	■ Business Travel
49.13	■ Capital Expenditure
32.71	■ Commuting
	■ Fuel- and energy-related activities
	■ Upstream Transportation and Distribution
	■ Waste Generated In Operations
	■ Upstream Leased Assets

Of the measured categories, Goods & Services was the largest contributing source of emissions at 49.13 tCO$_2$e. This category includes emissions resulting from business services including pension contributions, accounting, IT services and rent. The second biggest category was Business Travel with 32.71 tCO$_2$e. This includes travel activity for employees and associates. The third largest emissions category was Capital Expenditure, totalling 14.02 tCO$_2$e. These emissions come from the purchase of an electric vehicle.

*Indirect energy emissions (GHG category; Fuel- and Energy-Related Activities) are those that occur upstream of energy use. In the other energy use categories e.g. business travel and employee commuting, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

Emissions Reduction Targets

Qualitas Consortium is committed to achieving Net Zero by 2040.

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As our business has grown since the first measurement period and continues to change, we are annually assessing our targets as recommended by the SBTi. We are currently working towards an absolute reduction of 90% by 2040, but we may need to switch to an intensity-based pathway depending on growth (which will involve aiming for a 97% reduction per economic or physical unit). Our current near-term targets are as follows:

- Maintain zero scope 1 emissions to 2030
- Maintain zero market-based scope 2 emissions to 2030
- Reduce our scope 3 emissions by 42% from our baseline year to 2030

To reach our scope 3 reduction target, we will need to reduce emissions by at least 8.4% year-on-year; this is an annual reduction of $8.9tCO_2e$.

Progress: While emissions have increased due to the addition of reporting our procurement categories, resulting in the decision to rebaseline, there have been reductions in our scope three emissions since our previous measurement. These have most notably occurred in business travel, commuting and leased assets.

Completed Carbon Reduction Initiatives
The following environmental management measures and projects have been completed or implemented since we first started to measure our emissions.

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Activity	Completion Date	Scope
Measure carbon emissions and use results to create annual carbon reduction plans.	2022	1, 2 & 3
Establish a revised travel booking process that requires exceptional business travel to be approved by the senior leadership team, ensuring that each trip is necessary and aligned with the organisation's sustainability goals.	2023	3
Implement a Sustainable Travel Policy aimed at reducing emissions from business travel. The policy includes key provisions such as: • Prioritising low-emission transport options, including public transit and active modes of travel (e.g., walking and cycling) whenever feasible. • De-emphasising cost as the primary consideration when selecting travel options, allowing environmental impact to play a more central role in decision-making. • Standardising mileage reimbursement rates, regardless of vehicle type, to remove the financial disincentive for employees who choose to drive electric vehicles (EVs), which are typically reimbursed at a lower rate than internal combustion engine (ICE) vehicles.	2023	3
Our office is heated using a ground source heat pump, rather than a conventional natural gas system. As a result, the office generates zero Scope 1 emissions, since there is no on-site combustion of fossil fuels.	2023	3
All employees are required to complete the "What is Sustainability" training module annually via the Learning Management System (LMS) to reinforce awareness and understanding of key sustainability principles.	2023	3
Launch a Cycle to Work scheme to encourage low-carbon commuting by supporting employees in purchasing bicycles and cycling equipment through salary sacrifice or other incentive mechanisms.	2023	3
Develop an approved venue list for London, Birmingham, and Manchester, featuring locations that hold EcoSmart accreditation or equivalent sustainability credentials. This ensures that events and meetings are hosted in environmentally responsible venues aligned with the organisation's sustainability standards.	2024	3
Ask all new suppliers for sustainability information as part of procurement contract process.	2025	3
In 2025, we ran a 'lunch and learn' session focused on home renewable energy tariffs. This helped employees to find out if they were on a home renewable	2025	3

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	energy tariff and allowed this information to be used within the 2024-2025 measurement.		

Future Carbon Reduction Initiatives

To reduce our carbon emissions and start work towards our Net Zero targets, we will be looking to implement the following initiatives over the following year.

Activity No.	Activity	Target Date	Category
1	Measure the emissions from categories that have not been included in our inventory. This includes scope 3; downstream leased assets, franchises, investments and downstream product categories. It is unlikely that we will have emissions to report in all of these categories, however, by accounting for all categories we will then have a full inventory of our entire organisational footprint.	2027	Unmeasured categories
2	Commit to improving business travel data quality year-on-year. We are currently measuring some of our business travel activity using spend-based data. There is currently not enough information submitted through the expenses system to always measure using activity data. To overcome this, we will a) need to enquire if there are additional fields we can require to be completed in Pleo and b) work with employees to ensure they are providing detailed data as often as possible. In the event that we change travel tracking system in the future, we will take into consideration the ability to collect high quality data.	Ongoing	Business Travel
3	Consider creative ways to engage and support the workforce to influence change. As part of this, assign roles to the Green Team to gather information from colleagues on the barriers they face to sustainable travel, and consider schemes and incentives that may support employees to overcome these barriers. Examples include: - setting an internal organisation carbon credit scheme (limit that to a number of tCO2e per year) - extra holiday days/bonuses/subsidised travel for low emission travel choices - consider setting (individual) annual limits of business travel / setting a carbon budget for teams who travel - enhanced car allowances for EVs / PHEVs - salary sacrifice schemes to encourage the adoption of EVs - car sharing clubs	Ongoing	Business travel & Commuting

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4	Develop a **Sustainable Procurement Policy** with the twin goals of being able to assess and prioritise the sustainability credentials of suppliers, and collect data from suppliers on an annual basis in an effective way. Existing and new suppliers will be engaged with to ensure alignment with sustainability goals and target of Net Zero by 2040. Possible mechanisms to do so could include: - engaging suppliers by sharing this Carbon Reduction Plan and communicating net zero targets, and asking for suppliers' information in return; - introducing/increasing sustainability weighting in tender processes/contracts; - adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency; - increasing supplier monitoring/reporting requirements including provision of supplier-specific data; - partnering with sustainable suppliers and vendors for events and other business requirements. Alternative suppliers with in-place decarbonisation strategies can also be explored. This action will embed sustainability considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, or a demonstrated commitment to Net Zero to be prioritised, as part of a phased approach. Taking action here is essential, as nearly half of measured emissions sit within the supply chain.	2026	Purchased Goods & Services
5	Commit to a **sustainability audit** of existing suppliers. Initially the top 10 suppliers (identified by spend) will be engaged with to request further information regarding emissions reporting, net zero targets and sustainability ambitions. This data collection will support the reduction journey by: - improving the accuracy of carbon footprint measurements through collecting supplier-specific data; - allowing the positive impacts from reduction actions to be captured; - identifying business risks in the supply chain; and - encouraging supply chain integration towards Net Zero.	2026	Purchased Goods & Services

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	As we are already working with suppliers with sustainability credentials, such as our approved venues, using their specific emission information where available will allow us to include these actions. Plan to increase the proportion of suppliers engaged year-on-year to capture at least 50% of annual spend/procurement emissions by 2030.		
6	Maintain an **asset register** and ensure we are collecting the information required to use widely available Product Carbon Footprint (PCF) data for our purchases (which will likely mainly include IT). The asset list will need to include the date of purchase, make, model and any other specifications that could differentiate between assets of the same make and model.	Ongoing	Capital Goods
7	Continue to assess the suitability of **low emissions commuting and homeworking schemes** such as EV salary sacrifice, home renewable energy project salary sacrifice and subsidised public transport. Further support can be provided to employees to reduce emissions associated with homeworking. Examples include: - keeping employees updated on options for domestic renewable energy tariffs and applicable energy saving schemes - providing information and education on home renewable energy options - offering a salary sacrifice scheme for home renewable energy technologies (e.g. Heva Energy) https://www.heva.energy/	Ongoing	Commuting & WFH
8	Ensure **sustainability is embedded into company culture**. This will include many actions such as: - Reviewing company policies to ensure alignment with carbon reduction goals - Outlining responsibilities with regard to sustainability in all job descriptions - Incorporate sustainability into induction processes, to ensure all team members are aligned with the organisation's net zero ambitions - Link carbon reduction to employee KPIs and personal development - Discussing sustainability in all employee and associate job advertisements	2026	All scopes and categories

![Qualitas logo]

9	Of our Purchased Goods & Services emissions, **pension contributions** were the biggest emitting activity. We will research the impact of our current pension provider and assess the feasibility of moving to a more ethical provider or collecting the emissions specific information for our current contributions. See ethical pensions comparison table here.	2026	Purchased Goods & Services
10	This year we tried to collect activity level data for our energy, waste and water use at Roffey Park, however we could not accurately collect and split this by our own activity. We will continue to liaise with the landlord to improve data quality, and in the meantime encourage the landlord to make sustainable choices, such as procuring a 100% renewable energy tariff.	2027	Upstream Leased Assets, Waste Generated in Operations

Appendix: 2023-2024 emissions results

2023 - 2024	
Using the operational control approach, we have measured all categories required for PPN compliance, which includes scope 1, scope 2 and the following scope 3 categories: Upstream Transportation and Distribution, Waste Generated in Operations, Business Travel, Commuting & WFH, and Downstream Transportation and Distribution. We have also optionally reported Fuel- and Energy-Related Activities emissions (for scope 1, scope 2 and upstream scope 3 activities) and Upstream Leased Assets emissions. Upstream Leased Assets includes the scope 1 and 2 emissions associated with our managed office space, as we do not have full control over the building or utilities, and the space is shared with many other businesses.	
Emissions	**Total (tCO$_2$e)**
Scope 1	None
Scope 2**	Market-based: None Location-based: None
Scope 3 (including categories listed above)	100.4 tCO$_2$e
Total Emissions	**Market-based:** 100.4 tCO$_2$e **Location-based:** 100.4 tCO$_2$e

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Carbon intensity metrics 2023 – 2024

Metric	Carbon Intensity
Tonnes of CO_2e per FTE	7.8
Tonnes of CO_2e per £m in Revenue	30.1

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 uses 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 (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[3].

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

Signed on behalf of Qualitas Consortium:

Signed by:

Stephen J Burrows

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[1] https://ghgprotocol.org/corporate-standard
[2] www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3] https://ghgprotocol.org/standards/scope-3-standard

Positive Planet Eco Technology Ltd.

Floor 5, 60 Fountain Street, Manchester, M2 2FE

0161 7688 555 | enquiries@positiveplanet.uk

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Name: Stephen J Burrows

Position: CEO

Date: 04 March 2026 | 19:37 GMT

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