

SmartCo Future Health Limited

Carbon Reduction Plan

PPN 006 aligned | Reporting period: 1 April 2025 to 31 March 2026

Publication date: September 2026

Data basis and reporting note

SmartCo Future Health Limited has reported greenhouse gas emissions for the reporting period from 1 April 2025 to 31 March 2026. The company is in its fourth year of carbon reporting and has prepared this disclosure in line with the Greenhouse Gas Protocol, SECR requirements and PPN 006 Carbon Reduction Plan standards. The figures represent the organisation's reported carbon footprint for the reporting year.

Commitment to achieving Net Zero

SmartCo Future Health Limited is committed to achieving Net Zero greenhouse gas emissions by 2040 across its full emissions boundary, including Scope 1, Scope 2 and relevant Scope 3 emissions.

The company recognises its responsibility to measure, manage and reduce the environmental impact associated with its operations, supply chain and business activities. Its carbon reduction approach follows the hierarchy of avoiding emissions where possible, reducing emissions at source, replacing higher-carbon activities with lower-carbon alternatives, and only considering offsetting for verified residual emissions that cannot reasonably be eliminated through operational changes.

Baseline emissions footprint

Baseline emissions record greenhouse gases produced in the past and provide the reference point against which emissions reduction can be measured.

Baseline year: April 2025-March 2026		Baseline emissions: 35.86 tCO2e
Additional details relating to the baseline emissions calculations		
35.86		
Emissions	Total (tCO2e)	
Scope 1	N/A	
Scope 2	N/A	
Scope 3 (included sources: Categories 1, 2, 5, 6 and 8)	35.86	
Total emissions	35.86	

Current emissions reporting

Note on N/A reporting for Scope 1, Scope 2 and selected Scope 3 categories

Scope 1 is reported as N/A because SmartCo Future Health does not directly combust fuel on site and does not operate owned or controlled fuel-consuming assets. Scope 2 is reported as N/A because electricity and heating are supplied and controlled by the serviced office landlord rather than by SmartCo Future Health directly; these impacts are treated under Scope 3 Category 8, Upstream leased assets. Scope 3 Category 4, Upstream

transportation and distribution, and Scope 3 Category 9, Downstream transportation and distribution, are reported as N/A because SmartCo Future Health does not own, operate, contract, manage or oversee transportation or distribution activities for goods or services. Scope 3 Category 7 employee commuting will be reported once survey data is available at year end.

Emissions source	April 2025-March 2026 (tCO ₂ e)
Scope 1	N/A
Scope 2	N/A
Scope 3: Category 1 Purchased goods and services	26.78
Scope 3: Category 2 Capital goods	1.80
Scope 3: Category 4 Upstream transportation and distribution	N/A
Scope 3: Category 5 Waste generated in operations	0.10
Scope 3: Category 6 Business travel	6.10
Scope 3: Category 7 Employee commuting	N/A
Scope 3: Category 8 Upstream leased assets	1.08
Scope 3: Category 9 Downstream transportation and distribution	N/A
Total emissions	35.86

Associated energy use was 24,010.78 kWh, comprising 17,931.60 kWh for business travel and 6,079.18 kWh for upstream leased assets.

Emissions reduction targets

In order to continue progress towards achieving Net Zero by 2040, SmartCo Future Health Limited has adopted targets focused on absolute emissions, emissions intensity, data completeness and category-level reduction activity.

Based on the current reporting year total of 35.86 tCO₂e, SmartCo Future Health projects emissions will decrease over the next five years to 28.69 tCO₂e by 2030. This represents a reduction of 20% against the April 2025 to March 2026 reporting year baseline.

Metric	Baseline April 2025-March 2026	Current reporting year 2025-2026	2030 target
Total emissions (tCO ₂ e)	35.86	35.86	28.69
Approach	Full-year baseline	Reporting year April 2025-March 2026	20% reduction against current reporting year
Net Zero target	N/A	2040 target confirmed	Continue pathway to 2040

Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been implemented since the reporting period and are relevant to the delivery of future contracts:

- Improved carbon reporting methodology and alignment with the Greenhouse Gas Protocol, Corporate Value Chain Scope 3 Standard and UK Government conversion factors.
- Clearer emissions boundary treatment for serviced office energy, with landlord-supplied energy allocated to Scope 3 Category 8 rather than Scope 1 or Scope 2.
- Separate reporting of business travel from employee commuting, improving transparency and future comparability.
- Inclusion of expanded Scope 3 categories including purchased goods and services, capital goods, waste generated in operations, business travel and upstream leased assets.
- Use of finance system data for business travel and emissions calculations, including air travel, land travel, taxis and hotel stays where data was available.
- Initial assessment of waste using recognised UK office waste benchmarks while direct serviced-office waste records are obtained.
- Commitment to annual review and publication of the Carbon Reduction Plan in line with PPN 006 requirements.

The April 2025 to March 2026 reporting year will be used as the initial full-year reference point for SmartCo Future Health. As the reporting methodology includes a broader set of Scope 3 categories, future comparisons will focus on consistent category coverage and improved data quality.

Future carbon reduction initiatives

- Embed environmental considerations into procurement decisions and prioritise suppliers with clear sustainability commitments.
- Request emissions data from key suppliers and move progressively from spend-based estimates to supplier-specific data.
- Extend the useful life of IT equipment and prioritise repair, reuse, refurbishment and responsible end-of-life recycling.
- Promote virtual meetings where suitable and encourage lower-carbon travel choices, particularly rail where practical.
- Improve travel records so that distance, mode and purpose are captured consistently, including rail distances.
- Conduct an annual employee commuting survey to capture mode, frequency and approximate travel distance and establish a reliable commuting baseline.
- Engage serviced office providers on electricity, gas and waste data, renewable electricity procurement and building-level emissions transparency.
- Review Categories 4 and 9 annually and include emissions if relevant transportation or distribution activities arise.

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, using the appropriate UK Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements where applicable, 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.

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

Signed on behalf of SmartCo Future Health Limited:

Signature: _____ *Adam Libbey* _____
Name: _____ Adam Libbey _____
Position: _____ COO _____
Date: _____ 10 Sept 26 _____

Signed on behalf of SmartCo Future Health Limited:

Appendix: PPN 006 Scope 3 category position

Category	Current position	Reduction or management actions	Data improvement actions
Category 4: Upstream transportation and distribution	No emissions reported; SmartCo Future Health does not own, operate or contract transportation services for delivery of goods or materials to its offices.	Review supplier and office delivery arrangements annually; include emissions if material activity arises.	Maintain annual justification where the category remains not applicable.
Category 5: Waste generated in operations	Reported emissions of 0.10 tCO ₂ e. Waste is estimated using office waste benchmarks because direct contractor records were not available.	Maintain digital-first practices, encourage reuse and recycling, and reduce disposable materials where practical.	Engage serviced office provider for actual waste volumes and treatment data.
Category 6: Business travel	Reported emissions of 6.10 tCO ₂ e. Air travel, land travel, taxis and hotel stays were included.	Promote virtual meetings and lower-carbon travel options where practical.	Improve travel records to capture distance, mode, purpose and rail journeys.
Category 7: Employee commuting	SmartCo Future Health generally work virtually and travel to office covered in business travel numbers. Short commute data not available	Support flexible and hybrid working, public transport, cycling, walking and car sharing where practical.	Conduct annual employee commuting survey covering mode, distance and frequency.
Category 9: Downstream transportation and distribution	No emissions reported; SmartCo Future Health does not manage or oversee distribution of products or services to end users.	Review business model annually and include emissions if relevant activities arise.	Maintain annual justification where the category remains not applicable.
Additional Category 1: Purchased goods and services	Reported emissions of 26.78 tCO ₂ e. This is the largest reported emissions source.	Embed sustainability into procurement and prioritise suppliers with credible commitments.	Move from spend-based estimates to supplier-specific data where possible.
Additional Category 2: Capital goods	Reported emissions of 1.80 tCO ₂ e. Emissions relate to laptop purchases.	Extend equipment lifecycles and use responsible recycling or take-back schemes.	Maintain product and supplier-level records for IT and capital purchases.
Additional Category 8: Upstream leased assets	Reported emissions of 1.08 tCO ₂ e. This reflects SmartCo Future Health's share of landlord-supplied energy.	Engage landlords on energy efficiency, renewable electricity and responsible office energy use.	Request annual electricity and gas data from serviced office providers.