

SmartCo Future Health Limited

Carbon Reduction Plan

PPN 006 aligned | Reporting period: April 2025 to September 2025

Publication date: 29 September 2025

Data basis and interim reporting note

SmartCo Future Health Limited has reported greenhouse gas emissions for the interim reporting period from April to September 2025. 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 first six months of the financial year and provide an interim position; a full year-end report will be issued once the complete dataset is available.

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-September 2025		Baseline emissions: 17.93 tCO2e
Additional details relating to the baseline emissions calculations		
SmartCo Future Health Limited was not in operation during the previous financial year. The April-September 2025 interim dataset therefore provides the initial emissions position from which future progress will be measured. The current reporting period includes Scope 3 Category 1 purchased goods and services, Category 2 capital goods, Category 5 waste generated in operations, Category 6 business travel and Category 8 upstream leased assets. Scope 1, Scope 2 and other relevant Scope 3 categories are reported as N/A where no activity took place or data is not yet available.		
Emissions		Total (tCO2e)
Scope 1		N/A
Scope 2		N/A
Scope 3 (included sources: Categories 1, 2, 5, 6 and 8)		17.93
Total emissions		17.93

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-September 2025 (tCO2e)
Scope 1	N/A
Scope 2	N/A
Scope 3: Category 1 Purchased goods and services	13.39
Scope 3: Category 2 Capital goods	0.90
Scope 3: Category 4 Upstream transportation and distribution	N/A
Scope 3: Category 5 Waste generated in operations	0.05
Scope 3: Category 6 Business travel	3.05
Scope 3: Category 7 Employee commuting	N/A
Scope 3: Category 8 Upstream leased assets	0.54
Scope 3: Category 9 Downstream transportation and distribution	N/A
Total emissions	17.93

Associated energy use in the interim report was 12,005.39 kWh, comprising 8,965.80 kWh for business travel and 3,039.59 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 period total of 17.93 tCO2e, SmartCo Future Health projects emissions will decrease over the next five years to 14.34 tCO2e by 2030. This represents a reduction of 20% against the April to September 2025 interim reporting period. This target should be reviewed once actual twelve-month emissions data is available.

Metric	Baseline April-September 2025	Current estimate April-September 2025	2030 target
Total emissions (tCO2e)	17.93	17.93	14.34
Approach	Interim baseline	April-September 2025 interim data	20% reduction against current interim position
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, including a full year-end disclosure once the complete dataset is available.

The April to September 2025 interim reporting position will be used as the initial reference point for SmartCo Future Health, with future comparisons refined when full-year data and employee commuting information become available.

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: _____ *Rhys Hefford* _____
Name: _____ Rhys Hefford _____
Position: _____ CEO _____
Date: _____ 16 Jan 26 _____

Signed on behalf of SmartCo Future Health Limited: