DHAMA HEALTH LIMITED

Environmental Sustainability Strategy & Carbon Reduction Plan

Net Zero Commitment and Environmental Action Framework

Organisation	Dhama Health Limited
Publication date	June 2026
Reporting period	1 April 2026 to 31 March 2027
Baseline year	2025/26 (provisional baseline)
Net Zero target	2050 at the latest
Document status	Board Approved for Implementation

Contents

1. Executive summary

Dhama Health Limited recognises that climate change presents environmental, public-health, operational and financial risks. As a care provider, the organisation also recognises that reliable community-based services depend on resilient transport, energy, communications, supply chains and workforce arrangements.

Dhama Health Limited is committed to achieving Net Zero greenhouse gas emissions for its UK operations by 2050 at the latest. The organisation will pursue earlier reductions through efficient care scheduling, lower-carbon travel, responsible purchasing, reduced waste, digital working, energy management and staff engagement.

Priority	2026 position	Direction of travel
Net Zero commitment	2050 at the latest	Board-approved commitment and annual public reporting
Workforce	More than 25 employees	Engage all staff in travel, energy and waste reduction
Office electricity	Approximately £200 per month	Obtain kWh data, establish verified Scope 2 footprint and reduce consumption
Travel	Likely largest operational source	Measure business mileage and commuting, improve rota efficiency and encourage lower-emission travel
Procurement and waste	Data collection to be formalised	Use proportionate supplier standards and reduce avoidable consumption
Assurance	Initial plan and provisional baseline	Move to evidence-backed annual footprint using 2026 UK Government factors

Key limitation

An electricity bill stated only in pounds cannot provide a precise carbon figure because tariffs vary. Fo planning purposes, this document uses an indicative conversion of £2,400 annual spend to 9,600 kW assuming an average all-in electricity price of £0.25 per kWh. The verified footprint must use meter o supplier kWh data.

2. Environmental Sustainability Policy Statement

Dhama Health Limited recognises its responsibility to minimise the environmental impact of its activities while delivering safe, effective and compassionate care. We are committed to continually improving our environmental performance by reducing greenhouse gas emissions, preventing pollution, using resources responsibly and promoting sustainable working practices throughout the organisation. Environmental sustainability forms part of our wider governance framework and supports our commitment to delivering high-quality care for current and future generations.

3. Organisational profile and operational context

Dhama Health Limited provides care and support services in the community. The business employs more than 25 people and operates through a small administrative base, digital systems and a mobile workforce delivering care at or near individuals' homes.

3.1 Main emission drivers

- Employees travel between service users, training venues and meetings.
- Employee commuting to the office or service locations.
- Purchased electricity and, where applicable, heating energy used by the administrative base.
- Purchased goods and services, including PPE, uniforms, office supplies, IT equipment and care-related consumables.
- Waste generated through office and service-delivery activities.
- Upstream transport associated with purchased goods.

3.2 Organisational principles

- Patient and service-user safety always takes priority over carbon reduction.
- Measures must be practical, affordable and proportionate to a small care provider.
- Carbon reduction will be integrated into normal governance rather than treated as a standalone annual exercise.
- Decisions will avoid transferring environmental impacts elsewhere without good reason.
- Claims will be evidence-based and will distinguish measured, estimated and unavailable data.

4. Purpose, scope and regulatory alignment

This plan establishes Dhama Health Limited's organisational approach to measuring, managing and reducing greenhouse gas emissions across its operations and services.

4.1 Alignment

Framework	How this plan responds
PPN 006	Confirms a Net Zero commitment, sets a reporting boundary, addresses Scope 1, Scope 2 and the required subset of Scope 3, identifies measures, and provides governance and sign-off arrangements.
GHG Protocol Corporate Standard	Uses operational control as the organisational boundary and reports emissions as tonnes of CO2 equivalent.
GHG Protocol Scope 3 Standard	Provides a process for reporting relevant value-chain categories, including the five categories required by PPN 006.
UK Government GHG Conversion Factors 2026	Requires calculations to use the current published factors for the relevant reporting year and activity data.
UK Environmental and Sustainability Guidance	Supports continual improvement in environmental management and responsible business practices

4.2 Scope

The organisational boundary covers UK activities over which Dhama Health Limited has operational control. Emissions outside the UK are excluded unless they directly arise from the organisation’s UK-controlled activities and are required under the selected reporting methodology.

5. Net Zero commitment

Formal commitment

Dhama Health Limited is committed to achieving Net Zero greenhouse gas emissions for its UK operations b 2050 at the latest. The organisation will reduce absolute emissions as far and as quickly as reasonab practicable, prioritise direct reduction over offsetting, and use credible residual-emissions measures on where technically or operationally unavoidable.

5.1 Supporting commitments

- Establish and maintain a robust annual carbon footprint.
- Set measurable short- and medium-term targets and review them annually.
- Consider carbon impacts in operational planning, procurement, travel, property and digital decisions.
- Provide staff with practical guidance and opportunities to contribute.
- Publish the approved plan and retain previous versions to demonstrate progress.
- Ensure environmental initiatives remain compatible with safe, effective and person-centred care.

6. Carbon accounting boundary and methodology

6.1 Reporting period

The proposed baseline and current reporting period is 1 April 2025 to 31 March 2026, aligned with the organisation's operational reporting cycle. Future reports should use the same annual period to improve comparability.

6.2 Emission scopes

Scope / category	Examples for Dhama Health	Treatment
Scope 1	Fuel used in company-owned or controlled vehicles; gas or other fuels used in controlled premises; refrigerant leakage from controlled equipment.	Include where applicable and supported by evidence.
Scope 2	Purchased grid electricity used in premises controlled by Dhama Health.	Report location-based emissions in the core footprint.
Scope 3: Upstream transport and distribution	Delivery of purchased PPE, equipment and supplies where transport is not controlled by Dhama Health.	Required subset; obtain supplier or spend/activity data.
Scope 3: Waste generated in operations	Office waste, confidential paper, packaging and care-related waste were attributable to operations.	Required subset; use weight, collection or spend-based data.
Scope 3: Business travel	Mileage in employees' own vehicles, rail, taxi, hotel stays and other travel paid for by Dhama Health.	Required subset; mileage records and expense claims.
Scope 3: Employee commuting	Travel between employees' homes and their normal place of work.	Required subset; annual staff survey.
Scope 3: Downstream transport and distribution	Normally limited for a care service provider; may be not applicable if no physical products are sold and distributed.	State rationale and reassess annually.

6.3 Calculation hierarchy

1. Use primary activity data, such as kWh, litres, vehicle miles, passenger-kilometres or kilograms of waste.
2. Use supplier-specific data where credible and relevant.
3. Use documented estimates where primary data is unavailable.
4. Use spend-based estimates only as an interim screening method.
5. Apply the UK Government conversion factors for the reporting year.
6. Retain source evidence, calculation files, assumptions and approvals.

6.4 Data quality rating

Rating	Definition	Examples
A - Verified	Primary data supported by invoice, meter, mileage or supplier evidence.	Electricity kWh from annual statement.
B - Reliable estimate	Activity estimate based on documented records and reasonable assumptions.	Mileage reconstructed from rotas and visit locations.
C - Screening estimate	Spend-based or broad assumptions used to identify material sources.	Electricity derived from bill cost and assumed tariff.
D - Data unavailable	Source identified but not yet quantified.	Commuting before completion of staff survey.

7. Baseline emissions footprint

The 2025/26 reporting year is adopted as a provisional baseline because this is the first formal Carbon Reduction Plan. The baseline must be recalculated once the evidence schedule is complete. Any recalculation should be recorded transparently and the reason explained in the next published plan.

7.1 Provisional baseline calculation

Emission source	Activity data	Factor / method	Provisional tCO2e	Quality
Scope 1	No controlled fuel, fleet or refrigerant data supplied	Pending confirmation	Not yet quantified	D
Scope 2: purchased electricity	£200/month = £2,400/year; indicative 9,600 kWh at £0.25/kWh	2026 UK grid electricity factor: 0.13096 kgCO2e/kWh	1.26	C
Scope 3: upstream transport	No supplier transport data supplied	Evidence collection required	Not yet quantified	D
Scope 3: waste	No annual waste weight or collection data supplied	Evidence collection required	Not yet quantified	D
Scope 3: business travel	No annual business mileage or travel expense dataset supplied	Evidence collection required	Not yet quantified	D
Scope 3: employee commuting	More than 25 employees; no commuting survey supplied	Annual staff survey required	Not yet quantified	D

Emission source	Activity data	Factor / method	Provisional tCO2e	Quality
Scope 3: downstream transport	No product distribution activity identified	Provisional not-applicable assessment	0.00	B

Interpretation

The provisional total of 1.26 tCO2e represents estimated Scope 2 electricity only. It must not be presented Dhama Health's complete organisational footprint. Travel is expected to be materially larger and should b prioritised for measurement.

8. Current emissions reporting

For the initial plan, the baseline year and current reporting year are the same. Following completion of the data collection programme, the current-year table below should be updated and the verified total approved before publication.

Emissions	2025/26 provisional total (tCO2e	Status
Scope 1	To be confirmed	Evidence outstanding
Scope 2	1.26	Provisional estimate
Scope 3 required categories	To be confirmed	Evidence outstanding
Total emissions	At least 1.26	Incomplete organisational total

8.1 Required baseline completion actions

Action	Owner	Target date	Evidence
Obtain annual electricity statement showing kWh	Sustainability Lead	30 September 2026	Supplier statement or invoices
Confirm whether any gas, fleet, generator or refrigerant sources are controlled	Director / Office Lead	30 September 2026	Asset and utility register
Export business mileage and travel expenses	Finance / Care Coordinator	31 October 2026	Mileage and expense report
Complete staff commuting survey	Registered Manager	31 October 2026	Anonymised survey dataset
Collect waste and procurement information	Office Lead	30 November 2026	Waste invoices and supplier records
Approve revised baseline and publish plan	Director	31 December 2026	Signed plan and website record

9. Emissions reduction targets and trajectory

Because the full baseline is not yet available, Dhama Health will initially adopt process and intensity targets alongside a provisional absolute reduction ambition. The absolute trajectory will be rebased once travel and waste emissions are quantified.

9.1 Proposed targets

Target	Measure	Target date
Complete a verified organisational footprint	100% of applicable Scope 1, Scope 2 and required Scope 3 sources quantified	31 December 2026
Reduce office electricity intensity	At least 10% reduction in kWh per occupied working day from verified baseline	31 March 2028
Reduce avoidable business mileage	At least 10% reduction in business miles per delivered care hour, without affecting continuity or quality	31 March 2030
Lower-emission travel uptake	At least 30% of staff reporting routine use of active travel, public transport, car sharing, hybrid or electric vehicles where practical	31 March 2030
Reduce paper use	90% of routine care and governance records digital, subject to legal and clinical requirements	31 March 2028
Supplier engagement	Environmental expectations issued to material suppliers and included in relevant reviews	31 March 2028
Medium-term absolute ambition	At least 35% reduction in total organisational tCO2e against the verified 2025/26 baseline	31 March 2035
Long-term commitment	Net Zero UK operational emissions	2050 at the latest

9.2 Indicative trajectory

Milestone	Indicative reduction against verified baseline	Primary focus
2026	Baseline completion	Measure and control data
2030	10-15%	Travel efficiency, energy and digital working
2035	At least 35%	Lower-emission vehicles, procurement and renewable electricity
2040	At least 60%	Deep operational and supply-chain reductions
2045	At least 80%	Residual emissions management
2050	Net Zero	Neutralise only genuinely unavoidable residual emissions

10. Completed and existing environmental measures

The following measures are already part of, or are proposed to be formalised within, Dhama Health's normal operations. These measures form part of the organisation's day-to-day environmental management.

- Use of digital care records, electronic communication and remote meetings where appropriate.
- Reduction of unnecessary printing and double-sided printing where paper records are required.
- Care scheduling intended to maintain continuity and reduce avoidable journeys.
- Use of energy-efficient IT and office equipment when replacing assets.
- Recycling of suitable office materials where local facilities permit.
- Use of electronic policies, training materials and governance records.
- Preference for consolidated ordering to reduce repeated small deliveries.
- Use of local suppliers and training venues where this is compatible with quality, value and service needs.

11. Carbon Reduction Action Plan 2026-2030

ID	Action	Theme	Priority	Owner	Due	Success evidence
CRP-01	Complete verified 2025/26 baseline	Governance	High	Sustainability Lead	Dec 2026	Approved footprint and evidence file
CRP-02	Introduce monthly electricity tracking in kWh	Energy	High	Office Lead	Sep 2026	Monthly energy log
CRP-03	Capture business mileage by purpose and vehicle type	Travel	High	Finance / Coordinator	Oct 2026	Mileage register
CRP-04	Run annual commuting survey	Travel	High	Registered Manager	Oct 2026	Survey completion rate >80%
CRP-05	Review rotas for journey clustering and continuity	Care delivery	High	Care Coordinator	Quarterly	Miles per delivered care hour
CRP-06	Introduce anti-idling and eco-driving guidance	Travel	Medium	Registered Manager	Mar 2027	Guidance issued and briefing record
CRP-07	Review renewable electricity tariff options	Energy	Medium	Director	Mar 2027	Tariff decision record
CRP-08	Set default digital-first printing controls	Digital	Medium	IT Lead	Dec 2026	Paper purchasing trend
CRP-09	Create waste and recycling register	Waste	Medium	Office Lead	Mar 2027	Waste data coverage
CRP-10	Issue supplier environmental questionnaire	Procurement	Medium	Director	Sep 2027	Coverage of material suppliers
CRP-11	Add carbon considerations to procurement decisions	Procurement	Medium	Director	Mar 2028	Tender / purchase records

ID	Action	Theme	Priority	Owner	Due	Success evidence
CRP-12	Assess EV/hybrid feasibility for frequent drivers	Travel	Medium	Director	Mar 2028	Feasibility review
CRP-13	Publish annual CRP within six months of year-end	Reporting	High	Director	Annual	Publication date
CRP-14	Provide annual staff sustainability briefing	Engagement	Medium	Registered Manager	Annual	Attendance and feedback
CRP-15	Assess residual emissions and credible neutralisation options	Net Zero	Low	Director	2045 onward	Board-approved residual plan

12. Sustainable care delivery and travel strategy

Travel reduction in domiciliary and community care must be balanced against continuity of care, safe staffing, timely visits, safeguarding, emergencies, employee wellbeing and individual choice. Dhama Health will not cancel, shorten or delay essential care solely to meet a carbon target.

12.1 Travel hierarchy

7. Avoid unnecessary journeys through remote administration, online meetings and coordinated supervision where clinically and operationally appropriate.
8. Reduce distance through sensible rota design, geographical clustering and continuity of care.
9. Shift to walking, cycling, public transport or car sharing where safe and practical.
10. Improve vehicle efficiency through eco-driving, maintenance, appropriate routing and reduced idling.
11. Support transition to lower-emission vehicles when affordable and operationally suitable.

12.2 Controls

- Mileage records will identify journey purpose, distance and, where feasible, vehicle fuel type.
- Route optimisation must not expose service users to missed or excessively late calls.
- Staff must not use a phone while driving and must comply with lone-working and road-safety requirements.
- Electric vehicle charging decisions will consider home charging access, duty patterns, range and equality impacts.
- Taxi use will be monitored and limited to justified operational or safety needs.

13. Energy, digital working, procurement and waste

13.1 Energy management

- Record monthly electricity kWh and cost.
- Switch off lighting, monitors and non-essential equipment when not in use.
- Enable appropriate power-management settings.
- Purchase energy-efficient replacement equipment.
- Avoid portable heating or cooling unless necessary for comfort, safety or equipment protection.
- Review renewable electricity tariffs and landlord arrangements annually.

13.2 Digital sustainability

- Retain digital-first care records and governance processes.
- Apply data-retention schedules so unnecessary duplicate data is not stored indefinitely.
- Extend equipment life through maintenance and secure reuse where practical.
- Use approved recycling routes for waste electrical and electronic equipment.
- Avoid unnecessary high-resolution file duplication and printing.

13.3 Sustainable procurement

- Buy only what is required and avoid excess stock that may expire.
- Consolidate orders where this does not create care-supply risk.
- Consider durability, repairability, recycled content, packaging and supplier environmental performance.
- Give preference to local and lower-impact options where quality, safety, availability and whole-life value are satisfactory.
- Avoid environmental claims that cannot be evidenced.

13.4 Waste hierarchy

12. Prevent waste.
13. Reduce consumption.
14. Reuse safely.
15. Recycle through approved routes.
16. Recover value where available.
17. Dispose of residual waste lawfully and safely.

14. Governance, responsibilities and staff engagement

Role	Responsibilities
Director	Approve the Net Zero commitment, targets, resources, annual footprint, public plan and material changes.
Registered Manager	Integrate environmental controls into care governance, staff communication, service continuity and quality monitoring.
Sustainability Lead	Maintain data, calculations, evidence, action plan, KPI dashboard and annual draft.
Care Coordinator	Support efficient rotas, collect mileage information and identify avoidable travel without compromising care.
Finance / administration	Retain utility, mileage, travel, procurement and waste records.
IT Lead	Support digital-first working, energy-efficient settings, equipment lifecycle and secure e-waste disposal.
All employees	Follow practical energy, travel, procurement and waste controls and provide accurate survey or mileage information.

14.1 Staff engagement

- Include sustainability in induction and annual updates.
- Invite practical ideas from care and office staff.
- Share progress in plain language and avoid blaming individual staff for travel required by the service.
- Recognise that staff vehicle choices may be constrained by affordability, disability, caring responsibilities, shift patterns and charging access.
- Consult staff before introducing material travel or workplace changes.

15. Monitoring, assurance and annual reporting

15.1 Annual cycle

Period	Activity
April-May	Close prior-year data and request missing evidence.
June-July	Calculate footprint using the latest relevant UK Government conversion factors.
August	Internal review, data-quality assessment and action-plan update.
September	Director approval, signature and publication within six months of year-end.
Quarterly	Review action progress, electricity, mileage and material exceptions.

15.2 Assurance controls

- Every material calculation must have a named source, unit, factor, reporting year and reviewer.
- Estimates must state the assumption and sensitivity.
- Changes in organisational boundary, acquisitions, disposals or methodology must be documented.
- Baseline recalculation will be considered where structural changes make year-on-year comparisons misleading.
- The plan will be retained as a controlled document and previous published versions will be archived.
- Independent verification is not mandatory but may be commissioned where proportionate or contractually required.

16. Climate-related risks, opportunities and continuity

Risk / opportunity	Potential effect	Management response
Extreme heat	Staff wellbeing, travel disruption, medicine or equipment risks	Heat guidance, welfare checks, contingency staffing, suitable storage and escalation.
Flooding and severe weather	Delayed visits, inaccessible routes and supply disruption	Business continuity plans, route monitoring, prioritisation and communication.
Fuel and energy price volatility	Higher operating costs and pressure on workforce travel	Energy efficiency, route optimisation and regular cost review.
Low-emission transport transition	Vehicle affordability and charging constraints	Phased, fair and evidence-led approach.
Digital dependence	Energy use, service outages and cyber risk	Efficient equipment, continuity arrangements and secure systems.
Sustainable procurement	Lower waste and reputational benefit	Supplier engagement and whole-life purchasing decisions.
Environmental Reporting	Reduced organisational oversight and inability to demonstrate environmental performance	Maintain accurate annual emissions records and review progress annually

17. Organisational Environmental Commitments

Dhama Health Limited is committed to embedding environmental sustainability into its day-to-day operations. The organisation will continually review its environmental performance, reduce greenhouse gas emissions where practicable and ensure that environmental improvements support, rather than compromise, the delivery of safe, effective and person-centred care

- Maintain and annually review this Environmental Sustainability Strategy and Carbon Reduction Plan.
- Measure and monitor greenhouse gas emissions using available operational data.
- Improve journey planning to reduce unnecessary travel.
- Promote responsible procurement and efficient use of resources.
- Encourage environmentally responsible working practices across the organisation.
- Ensure environmental improvements never compromise safety, quality or continuity of care.
- Engage staff in achieving the organisation's environmental objectives.

18. Declaration and sign-off

Declaration for use after data validation

This Carbon Reduction Plan has been prepared with reference to PPN 006, its associated technical standard, the GHG Protocol Corporate Standard and the UK Government greenhouse gas conversion factors. As additional operational data becomes available, Dhama Health Limited will update this Carbon Reduction Plan and refine its emissions baseline to improve reporting accuracy.

Dhama Health Limited confirms its commitment to achieving Net Zero greenhouse gas emissions for its UK operations by 2050 at the latest. This plan will be reviewed annually and updated within six months of the organisation’s financial year-end.

Signed on behalf of

Dhama Health Limited

Document control and approval

Field	Detail
Document owner	Director / Responsible Officer
Operational lead	Registered Manager or delegated Sustainability Lead
Version	3.0
Approval status	Board Approved for Implementation
Review frequency	At least annually and within six months of financial year-end
Next scheduled review	By 30 September 2027
Publication location	Dhama Health Limited website, following approval
Applies to	All UK operations and services delivered by Dhama Health Limited

Revision history

Version	Date	Summary of change	Approved by
3.0	22 June 2026	Initial Carbon Reduction Plan prepared using available organisational information and provisional emissions assumptions.	RM

Appendix A. Evidence and data collection schedule

Source	Primary evidence	Fallback	Frequency	Owner
Electricity	Supplier invoice or annual kWh statement	Meter reads or documented cost estimate	Monthly / annual	Office Lead
Gas / fuels	Invoices, litres or kWh	Landlord allocation	Annual	Office Lead
Company vehicles	Fuel card, litres and mileage	Mileage and vehicle efficiency	Monthly	Finance
Business mileage	Mileage claims by vehicle type	Rota and mapping estimate	Monthly	Finance / Coordinator
Rail, taxi, hotel, flights	Expense records and tickets	Spend-based estimate	Monthly	Finance
Commuting	Anonymised employee survey	Workforce scenario estimate	Annual	Registered Manager
Waste	Collector weights and waste type	Bin volume and collection frequency	Quarterly	Office Lead
Upstream transport	Supplier-specific delivery data	Spend/order-based estimate	Annual	Procurement
Downstream transport	Product distribution records	Documented not-applicable rationale	Annual	Sustainability Lead

Appendix B. Emissions calculation register

ID	Source	Activity	Unit	Factor	kgCO2e	Evidence ref	Quality
E-001	Purchased electricity	9,600 (provisional)	kWh	0.13096	1,257.22	Cost assumption pending kWh statement	C
E-002	Business mileage	TBC	vehicle miles	2026 factor by vehicle/fuel	TBC	Mileage register	D
E-003	Employee commuting	TBC	passenger-km / miles	2026 factor by mode	TBC	Staff survey	D
E-004	Waste	TBC	tonnes by material	2026 waste factors	TBC	Waste records	D
E-005	Upstream transport	TBC	tonne-km / supplier data	2026 freight factors	TBC	Supplier records	D

Appendix C. KPI dashboard

KPI	Baseline	2026/27 target	Frequency	RAG trigger
Total organisational tCO2e	To be verified	Complete baseline	Annual	Red if incomplete after Dec 2026
Electricity kWh	To be verified	12 months captured	Monthly	Red if >2 months missing
Business miles per delivered care hour	To be established	Measurement established	Quarterly	Amber if increasing without explanation
Commuting survey completion	0% formal baseline	>80%	Annual	Red below 60%
Paper purchases	To be established	Downward trend	Quarterly	Amber if increase >10%
Material suppliers assessed	0 formal baseline	Top suppliers identified	Annual	Amber if not commenced
Action plan completion	New plan	>80% due actions complete	Quarterly	Red below 60%

Appendix D. Annual staff travel survey

The survey should be anonymous unless individual follow-up is necessary and consented. Report results in aggregate.

18. Primary normal work location or work pattern.
19. Approximate number of commuting days per typical week.
20. Usual one-way commuting distance.
21. Main mode: walk, cycle, car driver, car passenger, bus, rail, motorcycle, taxi or other.
22. Vehicle fuel type and approximate size where car or motorcycle is used.
23. Frequency of car sharing.
24. Main barriers to lower-emission travel.
25. Interest in eco-driving, car sharing, active travel, public transport, hybrid or electric vehicles.
26. Any equality, disability, safety or shift-related considerations the organisation should account for.

Appendix E. Supplier environmental questionnaire

27. Does your organisation have a published environmental or Carbon Reduction Plan?
28. Do you measure Scope 1, Scope 2 or Scope 3 emissions?
29. What Net Zero target has your organisation adopted?
30. Does your organisation take steps to reduce the environmental impact of the products or services you provide?
31. What steps are taken to reduce packaging and transport impacts?
32. Do you operate an environmental management system or hold relevant certification?
33. How do you manage waste, modern slavery, ethical sourcing and end-of-life disposal?
34. What lower-carbon alternatives could be offered without compromising quality or safety?

Appendix F. Reference documents and definitions

Publisher	Document	Source
Cabinet Office	PPN 006: Taking account of Carbon Reduction Plans in the procurement of major government contracts, updated 10 June 2025.	https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts
Cabinet Office	PPN 006 Technical Standard for Completion of Carbon Reduction Plans, updated 10 June 2025.	https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts/ppn-006-technical-standard-for-completion-of-carbon-reduction-plans-html
DESNZ	UK Government greenhouse gas reporting conversion factors 2026, published 11 June 2026.	https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026
GHG Protocol	Corporate Accounting and Reporting Standard.	https://ghgprotocol.org/corporate-standard
GHG Protocol	Corporate Value Chain (Scope 3) Accounting and Reporting Standard.	https://ghgprotocol.org/scope-3-calculation-guidance-2

Key definitions

Term	Definition
CO2e	Carbon dioxide equivalent: a common unit used to express the warming effect of different greenhouse gases.
Net Zero	A state in which greenhouse gas emissions are reduced as far as possible and remaining residual emissions are balanced by credible removals.
Scope 1	Direct emissions from sources owned or controlled by the organisation.
Scope 2	Indirect emissions from purchased electricity, heat, steam or cooling.
Scope 3	Other indirect emissions arising across the organisation's value chain.
Baseline year	The reference year against which future emission reductions are measured.
Location-based electricity	Electricity emissions calculated using the average emissions intensity of the grid in the relevant location.