Carbon Reduction Plan

For WorkL

Publish date: November 2026

Created by: Positive Planet

WorkL

positive planet

Our Commitment

WorkL is committed to achieving Net Zero emissions by 2035.

Company Registration Number: 07946689

Our Carbon Footprint

Base Year Emissions Footprint

Base year 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. We had originally set FYE 2022 as our base year. However, during the 2024 measurement project where we compared our emissions for FYE 2022, 2023 and 2024, it became evident that the 2022 measurement is impacted by early data collection issues and the Covid-19 pandemic. This caused a base year measurement which is not representative of a normal operating year to be established. In line with the above we chose to realign our base year to FYE 2023; this is not deemed to be a negative decision as we are maintaining our Net Zero by 2035 target despite an increase in our base year emissions presenting a harder challenge compared to FYE 2022.

Base Year: FYE 2023

During the FYE 2025 project, base year emissions were also remeasured in line with the latest updates to emissions factors from Defra (namely spend-based and waste activity factors). This ensures accurate, comparable and consistent measurements between years.

Scope 2 – Purchased Electricity emissions associated with office energy use have been reallocated into Scope 3 – Upstream Leased Assets. This is due to the shared, managed nature of the premises and resulting lack of direct control over retrofit and energy efficiency measures. Emissions reported in this category are **market-based**.

There are no emissions to report for scope 1 Stationary Combustion, Mobile Combustion, Fugitive Emissions, Process Emissions, scope 2 Purchased Electricity or Heat & Steam due to a lack of operational control, relevant activities or assets.

Emissions	Total (tonnes CO_2e)
Scope 1	0.00
Scope 2	0.00

Scope 3 including: - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream)*	22.7
Total Emissions*	**Market-based: 22.7** Location-based: 22.7

Our total emissions equate to a Carbon Intensity Metric of 0.57 tCO_2e per full-time employee equivalent (FTE) based on 40 FTEs during the base year period (using market-based emissions).

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Current Emissions Footprint

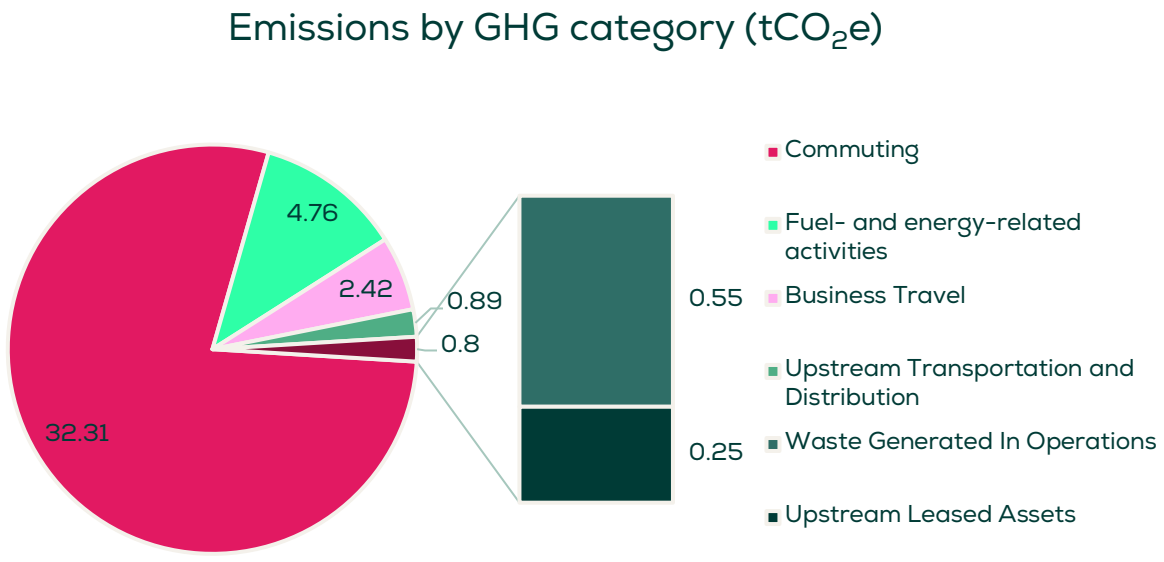
Current Reporting Year: FYE 2026	
The measurement boundaries and inventory for the April 2024 – March 2026 measurement align with those utilised to produce the base year emissions measurement outlined above.	
Emissions	**Total (tonnes CO_2e)**
Scope 1	0.00
Scope 2	0.00
Scope 3 including: - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream)	41.2

- Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream)*	
Total Emissions*	**Market-based: 40.9** Location-based: 41.2

Our total emissions equate to a Carbon Intensity Metric of 1 tCO_2e per full-time employee equivalent (FTE) based on 41 FTEs during the measurement period (using market-based emissions).

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Carbon Emissions Breakdown (tCO_2e)



The biggest source of emissions is Employee Commuting, with a total of 32.31 tCO_2e. This total also includes emissions from working from home. The second biggest category is Fuel- and energy-related activities with 4.76 tCO_2e*. The third biggest category is Business Travel, totalling 2.42 tCO_2e. This includes various travel modes as well as accommodation stays.

*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.

Carbon Reduction

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our base year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year), as well as long-term targets.

Our Net Zero targets

WorkL is committed to achieving Net Zero by 2035. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our base year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

- Maintain scope 1 and 2 emissions at zero up to and beyond 2030.
- Procurement 100% renewable energy by 2030. **Achieved FYE 2024**
- Reduce measured scope 3 emissions by 50% by 2030.
- Measure all scope 3 categories by end of 2027.

Our long-term targets:

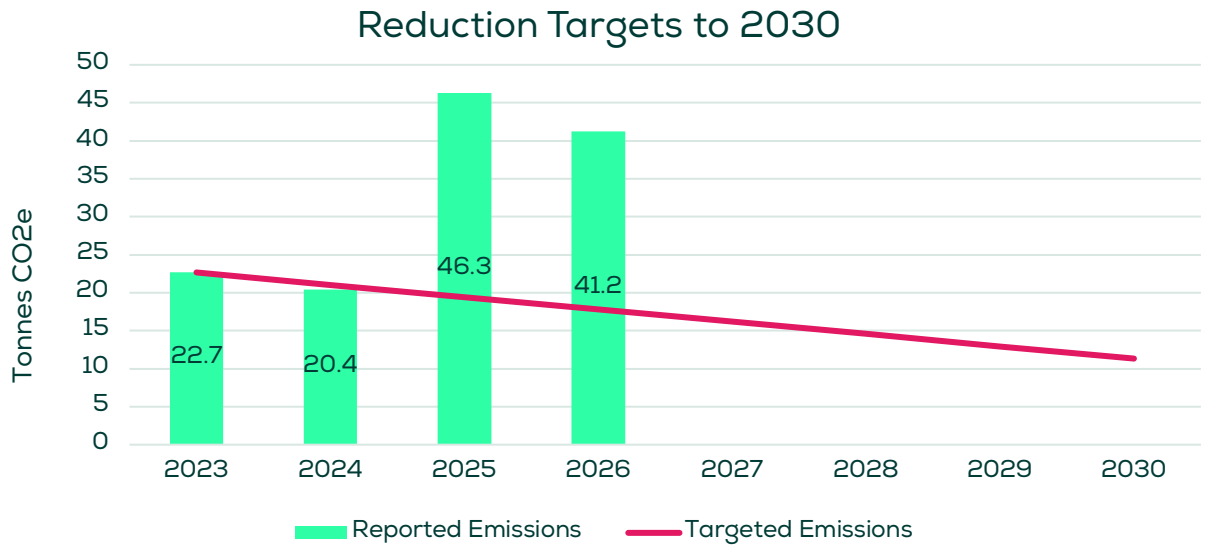
- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2035.
- Neutralise any residual emissions using verified carbon offsets.

Progress

Emissions (Market-based)	Total Carbon Footprint (tonnes CO_2e)		% Change
	Base year: FYE '23	Current year: FYE '25	
Scope 1	0.00	0.00	-
Scope 2	0.00	0.00	-
Scope 3	22.7	41.2	+81%
Total emissions	22.7	41.2	+81%

Emissions (Market-based)	Carbon Intensity Metric		% Change
	Base year: FYE '23	Current year: FYE '25	
Tonnes CO_2e per FTE	0.57	1.0	+75%

Progress and projected scope 3 reductions are shown in the graph below:



For FYE 2026, WorkL are reporting higher than targeted emissions but have seen an 11% overall reduction since the previous year, including a 7% reduction in Commuting emissions. A higher response rate to the commuting survey this year, of 60%, has also improved the accuracy of results. However, there is evidence of some decoupling between organisation size and size of emissions footprint, with tonnes CO_2e per FTE having increased by 75% compared to the overall footprint having increased by 81%. Working with employees to decarbonise commuting and homeworking should be a priority for WorkL moving forward, along with measuring the remaining material categories (Purchase Goods & Services and Capital Goods).

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions. Appointed Positive Planet to support with calculating carbon footprint and reduction recommendations.	2023	1, 2, 3
Created a Green Team to lead initiatives. This team has been made up of members from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2023	1, 2, 3
We have begun working towards B-Corp status in 2023, this project is currently ongoing as WorkL progress towards submission.	TBC	1, 2, 3
We moved office in April 2023, this new office space benefits from 100% renewable energy. This means market-based emissions from office energy consumption are zero, bringing Upstream Leased Assets down to zero.	2023	3
We have started capturing procurement data ready to report on in the 2027 reporting period. Furthermore we have created a Sustainable Procurement Policy which gives weighting to sustainable suppliers and requests carbon data. This prepares	2024	3

us well for taking action on supply chain emissions once we come to measure these in the near future.		
We have created a Sustainable Travel Policy which prioritises low carbon methods of business travel and commuting, and considers the sustainability credentials of hotel stays. This will help to reduce travel emissions, which are a large part of our footprint.	2024	3
After engaging the landlord, they have installed more sensor lighting in the office and are completing lighting upgrades to LEDs.	2025	3
Initiatives are already in place to encourage low carbon travel, such as having secure bike storage at the office and offering flexible working hours to promote use of public transport outside of peak times, as well as car-pooling initiatives. Other initiatives (e.g. EV salary sacrifice scheme and cycle-to-work scheme) have been actively reviewed but deemed unsuitable for WorkL.	2025	3

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Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Reduction Plans – Scope 1 & Scope 2			
Activity No.	**Activity**	**Target Date**	**Category**
1	There are currently no scope 1 or 2 emissions to address, however, as a growing business there is potential that WorkL will outgrow our current premises, with this in mind the below will factor into any decisions around new office spaces as and when this becomes relevant to our organisation. Electricity: • Does the landlord/management company procurement 100% renewable energy. Or, where utilities are arranged independently, can WorkL procure a 100% renewable tariff to supply the space? • Is the building fitted with on-site renewable energy generation technologies to reduce costs and reliance on the National Grid? • Is the building/managing agent ISO 14001 accredited or have similar credentials around environmental management? Heating • Avoid buildings with gas heating as a priority. • Is there opportunity to move into a property which benefits from a district heating programme? • Opt for buildings fitted with alternative solutions such as heat pumps, electric space heaters or electric derived air conditioning systems (ensuring these are well maintained to avoid any F-gas leaks).	N/A	Purchased Electricity, Stationary Combustion, Fugitive Emissions

2	As a service-based company it is unlikely that WorkL will procure company vehicles. In the unlikely event that company vehicles become necessary for our operations we will prioritise electric vehicles to ensure no increase in scope 1 emissions. Electric vehicles will also be charged using 100% renewable energy to maintain zero market-based scope 2 emissions.	N/A	Mobile Combustion, Purchased Electricity

Based upon the above considerations it is projected that scope 1 & 2 carbon emissions will remain at zero. We also aim to implement the initiatives below to reduce scope 3 emissions:

Reduction Plans – Scope 3			
Activity No.	Activity	Target Date	Category
1	Commit to measuring the remaining scope 3 categories, meaning that year's carbon emissions measurement will be a full picture of WorkL's carbon impact. Most importantly, the largest missing categories are Purchased Goods & Services, and Capital Goods, meaning that once these are measured, reduction activities targeted at these categories will be able to be created.	2027	Purchased Goods & Services, Capital Goods
2	Consider further training and engagement for the Green Team, leadership, and the wider employee base as relevant. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related. To maintain engagement and provide employees with up-to-date climate information, WorkL could consider hosting a workplace screening of the People's Emergency Briefing film. This can be incorporated into a time when employees normally come together, such as team or staff meetings, to start conversations	Ongoing	All

	within and between departments and facilitate wider engagement beyond the workplace. See screening guide resources here.		
3	Once procurement emissions are measured, we will be able to make use of the supplier specific emissions WorkL have begun to collect, especially from our software providers who represent a significant proportion of our procurement. Future measurements that follow can then include annual supplier surveying to improve data quality and assess supply chain risks. Surveying may be rolled out gradually, initially surveying the top 5-10 suppliers by spend to request further information regarding credentials and increasing in scope annually. This data collection will support reduction journey by gathering important data for future measurements and encouraging supply chain integration towards Net Zero. It will also aid decisions around opting for sustainable partners as WorkL grows, building sustainability into relationships from day one.	2027	Purchased Goods & Services *(once measured)*
4	Due to the procurement of renewable energy, there are no market-based emissions to account for in Upstream Leased Assets, however, office energy use still results in Fuel & Energy Related emissions. We will therefore continue to implement behaviour change initiatives within the workplace for reduction of energy use, including clear messaging for turning off lights, monitors, computers, and other electrical appliances where appropriate. Energy management roles and responsibilities to Green Team members. Total consumption this year has reduced due to the consolidation from two spaces to one office site.	*Ongoing*	Fuel & Energy Related Activity
5	Building on the initiatives outlined in the Sustainable Travel Policy, consider further schemes and creative ways to engage the workforce around opting for low carbon commuting and business travel. As part of this, assign roles to the Green Team to gather information from colleagues on the barriers they face to sustainable travel in order to consider how to support employees to overcome these barriers. Examples include: - enhanced mileage payments for hybrid/EVs/cycling	2027	Business Travel, Commuting

	- extra holiday days/bonuses/subsidised travel for low emission travel choices - setting an internal organisation carbon credit scheme (limit that to a number of tCO_2e per year) - consider setting a carbon budget for teams who travel		

6	This measurement has seen a much improved response rate to the commuting survey, meaning we can look to make more use of this in future. This can include looking to capture car pooling activity and ask employees about barriers to low-carbon commuting methods. Consider including questions in future homeworking surveys about employees' homeworking environment to assess whether: • Employees have gas heating. • Employees are on renewable energy tariffs at home. Before the survey is sent out, a session can be run to show employees how to check their energy tariff. 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	2027	Commuting & Homeworking
7	Third-party goods transportation emissions are currently being measured using spend, which is low-quality data. Work with distribution providers to collect either primary emissions data for operations related to the company (by requesting an emissions report from the courier/distribution company), or data around the mode of transport (e.g. size and type of fuel/engine), weights and distances packages travel. This will facilitate increasingly accurate measurement of emissions allowing identification of hotspots, tracking and attribution of suppliers' own fleet decarbonisation achievements.	2027	Upstream Transportation & Distribution

Based upon the above completed and planned initiatives, it is projected that measured scope 3 emissions will decrease from the base year measurement of 22.7 tCO_2e to 11.3 tCO_2e by 2030. This is a reduction of 50% and will keep us on track to Net Zero.

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Declaration and Sign Off

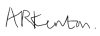
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard [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, 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 WorkL Executive Team.

Signed on behalf of WorkL:



Name: Amy Kenton

Position: COO

Date: 2026-11-10

1 https://ghgprotocol.org/corporate-standard

2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

3 https://ghgprotocol.org/standards/scope-3-standard