

SUSTAINABILITY & PROCUREMENT

Carbon Reduction Plan



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CARBON REDUCTION PLAN

1. Commitment to achieving Net Zero

Enigma Seven is committed to achieving Net Zero emissions by **2050**.

1.1 Organisational and reporting boundary

Entity	Enigma Seven
UK operations included	All UK operations under Enigma Seven's operational control, including the ground-floor Office occupied and controlled by E7 at its leased Derby premises, UK-based employees, office energy use, waste, business travel, employee commuting and applicable transportation activities. E7 leases the entire Derby building but sublets the upper floor to two separate tenants. The upper floor activities are outside E7's operational-control boundary. E7's allocated share of the building's energy consumption is explained in the relevant emissions-calculation section.
Consolidation approach	Operational control
Reporting period	1 January 2025 – 31 December 2025
Baseline year	2025
Exclusions	None

2. Baseline emissions footprint

Baseline year	2025
Baseline period	1 January 2025 – 31 December 2025
Additional calculation details	Enigma Seven leased the entire Derby building throughout the 2025 reporting year. E7 occupied and operated from the ground floor, while the upper floor was sublet to and controlled by separate tenants. A single meter and utility bill covered the whole building. Total building energy consumption was therefore allocated between E7 and the upper-floor tenants based on occupied floor area. Enigma Seven occupied 81.3 m² of the building's total 162.1 m², resulting in an allocation of 50.15%. Only this allocated proportion was included within Enigma Seven's Scope 1 and Scope 2 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.

Enigma Seven has not previously assessed or reported its organisational greenhouse gas emissions. The company began occupying its current office premises in December 2024, meaning that a complete and representative earlier year of office-related emissions data was not available. In accordance with the PPN 006 guidance, the first complete reporting period from 1 January 2025 to 31 December 2025 has therefore been used as the organisation's baseline. This period also represents the current emissions reporting period for this first Carbon Reduction Plan.

The baseline emission calculations are based on the following scope definitions as set out in the technical standard for the Completion of Carbon Reduction Plans:

- **Scope 1 (direct) emissions:** incurred directly (e.g. company owned vehicles, industrial equipment, etc.)
- **Scope 2 (indirect) emissions:** emissions associated with consumption of purchased electricity, heating, and cooling. These are indirect emissions that are a consequence of Enigma Seven's Day to day activities but occur at sources that Enigma Seven does not own or control.
- **Scope 3 (consequential) emissions:** emissions that are a consequence of Enigma Seven's actions, which occur at sources that Enigma Seven does not own or control. For the purposes of this assessment, we acknowledge that Scope 3 emissions include:
 - Category 4 - Upstream transportation and distribution
 - Category 5 - Waste generated in operations
 - Category 6 – Business travel

- Category 7 – Employee commuting
- Category 9 – Downstream transportation and distribution

Our calculations utilise the '[Greenhouse gas reporting: conversion factors 2025](#)' published by the UK Government.

2.1 Additional Details relating to Baseline Emissions Calculations

Enigma Seven is a professional services firm that operates no machinery or equipment. Enigma Seven's main business premises are located in Derby, England. E7 leases the entire two-floor office building, occupying and operating from the ground floor during the 2025 reporting year while subletting the upper floor to independent tenants. Only the proportion of building energy consumption attributable to E7's ground-floor operations has been included within its Scope 1 and Scope 2 emissions boundary. The tenant's allocated share has been excluded because the upper floor is independently occupied and operationally controlled. Enigma Seven occupied 81.3 m² of the building's total 162.1 m², resulting in an allocation of 50.15%.

Our staff either worked from our company owned office, client sites or from home. The calendar year 2025 has been selected for the baseline emissions calculation as it the only full calendar year the company has operated from an office premises.

2.2 Baseline year emissions

Scope / Category	Emission Source	Total (tCO ₂ e)	Share of Total
Scope 1	Direct emissions from owned or controlled sources	0.000	0%
Scope 2	Purchased electricity, heat, steam and cooling	0.723	12%
Scope 3 - Category 4	Upstream transportation and distribution	0.000	0%
Scope 3 - Category 5	Waste generated in operations	0.002	0%
Scope 3 - Category 6	Business travel	2.661	41%
Scope 3 - Category 7	Employee commuting	3.092	47%
Scope 3 - Category 9	Downstream transportation and distribution	0.000	0%
Scope 3 subtotal	Required subset	5.755	88%
Total emissions	Scope 1 + Scope 2 + reported Scope 3	6.478	100%

All figures are reported in tonnes of carbon dioxide equivalent (tCO₂e).

2.3 Baseline Scope 1 Emission Calculation

Enigma Seven recorded no Scope 1 emissions during the 2025 reporting year. The company did not own, lease or operate any company vehicles and did not consume natural gas, oil or other fuels in equipment under its operational control. No known refrigerant leakage or replenishment occurred during the reporting period. Scope 1 emissions were therefore reported as **zero**.

2.4 Baseline Scope 2 Emission Calculation

As stated above, Enigma Seven leases the entire two-floor office building and during the 2025 reporting year, Enigma Seven occupied and operated from the ground floor, while the upper floor was occupied and controlled by independent tenants.

Electricity was recorded through single whole-building meters. In the absence of sub-metered data, consumption has been allocated between E7 and the upper-floor tenants based on occupied floor area. Enigma Seven occupied 81.3 m² of the building's total 162.1 m², resulting in an allocation of 50.15%. Only this allocated proportion was included within Enigma Seven's Scope 1 and Scope 2 emissions.

Enigma Seven's Scope 2 emissions relate to purchased electricity used at the Derby office for lighting, heating and cooling where electrically powered and office equipment such as laptops, monitors and printers.

The calculation is based on the following input values:

- Actual electricity consumption in kilowatt-hours recorded on utility bills covering the 2025 calendar year.
- An allocation of whole-building electricity consumption to the ground floor occupied by Enigma Seven, based on 81.3 m² of the building's total 162.1 m²,
- The UK Government's 2025 location-based electricity conversion factor of 0.177 kg CO₂e per kWh.

2.5 Baseline Scope 3 Emission Calculation

Category 4 - Upstream transportation and distribution

Enigma Seven has not previously quantified emissions arising from upstream transportation and distribution. For the 2025 baseline, available procurement, supplier invoice, courier and expense records were reviewed, however these records did not provide sufficient information on delivery distances, vehicle types or transport modes to calculate a reliable emissions figure.

As a consultancy business with limited procurement and distribution of physical goods, emissions from this category are expected to be relatively small, although they have not been assumed to be zero. Enigma Seven will improve its purchasing and delivery records and request relevant transportation information from key suppliers for future

reporting periods. The 2025 baseline will be recalculated if sufficiently reliable information becomes available.

Category 5 – waste generated in operations

Disposal and treatment by third-party waste-management providers of waste generated by Enigma Seven's operations at its Derby office during the 2025 reporting year.

Our calculation considers:

- Enigma Seven's contribution to the total waste generated by our office building. (including trade waste and recycling), based on Waste Transfer Note records.
- Includes waste generated by E7's ground-floor operations.
- Excludes waste generated solely by the upper-floor tenant.
- As the waste records cover both floors, we have allocated the waste using the occupied floor area. Enigma Seven's allocation was therefore calculated as $81.3 \text{ m}^2 \div 162.1 \text{ m}^2$, resulting in a share of 50.15%. Each whole-building waste quantity was multiplied by 50.15%, separately for recycling and incineration with energy recovery. The remaining 49.85% was excluded as the tenant's allocated share.
- Actual waste quantities and treatment routes reported by our waste-management provider. Ward Recycling confirmed that 100% of dry mixed recycling was recycled and that general waste was treated through 88% recycling and 12% incineration with energy recovery, with no waste reported as sent to landfill. The allocated quantities were multiplied by the relevant 2025 UK Government greenhouse gas conversion factors. Where no specific government factor was available for mixed commercial recycling, the closed-loop recycling factor of 4.68568 kgCO₂e per tonne was used as a documented interim until this can be confirmed by Ward Recycling.

Category 6 – Business travel

This category includes emissions arising from employees travelling for business purposes during the 2025 reporting year using transport not owned or operated by Enigma Seven. This includes mileage undertaken in employees' own vehicles, rail journeys, flights, buses, taxis and other third-party transport. Travel undertaken in vehicles owned or controlled by Enigma Seven is excluded from this category and reported under Scope 1 or Scope 2, where applicable.

Complete historic expense claims, booking confirmations and supporting travel records were not available for the 2025 reporting year. Business travel activity was therefore estimated using the best information available from relevant employees and management. Estimates include the journey origin and destination, mode of transport, one-way or return distance, approximate journey frequency, number of weeks during which the travel occurred and number of travellers where relevant.

For recurring journeys, total annual distance was calculated by multiplying the journey distance by the number of journeys undertaken during the reporting period. Where exact information was unavailable, reasonable assumptions were applied and recorded in the calculation workbook. The resulting activity data were multiplied by the applicable 2025 UK Government greenhouse gas conversion factors.

The reported Category 6 figure should therefore be treated as an estimate. Enigma Seven will introduce improved business travel recording procedures for future reporting periods, including the retention of mileage claims, booking confirmations and journey information. The 2025 baseline will be reviewed and recalculated if materially better evidence becomes available.

Category 7 – Employee commuting

This category includes emissions arising from employees travelling between their homes and regular workplaces during the 2025 reporting year using vehicles or transport services not owned or operated by Enigma Seven. This includes commuting in employee-owned vehicles and by rail, bus and other forms of third-party transport. To establish the relevant baseline year data, employees completed a commuting survey covering their regular worksite, method of transport, one-way distance, number of commuting days per week and number of weeks travelled during 2025. Employees using more than one mode of transport recorded each stage of their journey separately. The annual commuting distance was calculated for each journey and categorised by transport mode and, where available, vehicle and fuel type. The resulting activity data were multiplied by the applicable 2025 UK Government greenhouse gas conversion factors. Where detailed vehicle or fuel information was unavailable, the relevant average conversion factor was applied and the assumption documented.

Category 9 – Downstream transportation and distribution

This category covers the transportation, distribution, retail and storage of products sold by Enigma Seven between its operations and the end customer, where those activities are not paid for or controlled by Enigma Seven.

Enigma Seven provides consultancy services and did not sell physical products requiring downstream transportation, distribution, retail or storage during the 2025 reporting year. Client deliverables, including reports, analysis, dashboards and recommendations, were provided electronically.

Consequently, Enigma Seven's Scope 3 Category 9 emissions for the 2025 reporting year are reported as **zero**.

3. Current emissions reporting

Reporting year	2025
Reporting period	1 January 2025 – 31 December 2025
Conversion factors	2025

The following current emissions have been calculated using the same methodology as the baseline year as defined in Section 2.

The 2025 calendar year has been used as both Enigma Seven's baseline and current emissions reporting period. Enigma Seven did not occupy dedicated office premises until December 2024, making 2025 the first complete calendar year for which representative emissions data are available. At the time of preparing this Carbon Reduction Plan, a second complete reporting year was not available to provide a meaningful year-on-year comparison. The emissions calculations will be updated when complete 2026 calendar-year data become available, with 2025 retained as the baseline year.

3.1 Current reporting year emissions

Scope / category	Emission source	Total (tCO ₂ e)	Share of total
Scope 1	Direct emissions from owned or controlled sources	0.000	0%
Scope 2	Purchased electricity, heat, steam and cooling	0.723	12%
Scope 3 - Category 4	Upstream transportation and distribution	0.000	0%
Scope 3 - Category 5	Waste generated in operations	0.002	0%
Scope 3 - Category 6	Business travel	2.661	41%
Scope 3 - Category 7	Employee commuting	3.092	47%
Scope 3 - Category 9	Downstream transportation and distribution	0.000	0%
Scope 3 subtotal	Required subset	5.755	88%
Total emissions	Scope 1 + Scope 2 + reported Scope 3	6.478	100%

3.2 Change from baseline

Absolute reduction	N/A
Percentage reduction	N/A
Progress summary	N/A

REDUCTION PATHWAY

4. Emissions reduction targets

To continue our progress towards Net Zero, Enigma Seven has adopted a target to reduce its absolute carbon emissions by 20% by 2030, measured against its 2025 baseline. This represents a projected reduction of **1.296 tCO₂e**, from **6.478 tCO₂e in 2025 to 5.183 tCO₂e by 2030**.

The target covers E7's reported Scope 1 and Scope 2 emissions and the required Scope 3 categories: upstream and downstream transportation and distribution, waste generated in operations, business travel and employee commuting.

Progress against this target will be reviewed annually. Projections will be updated as complete 2026 and subsequent calendar year emissions data become available, taking account of changes in business activity, improved source data and updated UK Government conversion factors. The 2025 baseline will be retained unless a material change to the reporting boundary or calculation methodology requires it to be recalculated.

4.1 Target trajectory and progress

Milestone year	Target emissions (tCO ₂ e)	Reduction from baseline	Actual (tCO ₂ e)	Progress / explanation
2025 Baseline	6.478	0%	6.478	N/A
2026	6.219	4%	N/A	Awaiting data
2027	5.960	8%	N/A	Awaiting data
2028	5.701	12%	N/A	Awaiting data
2029	5.442	16%	N/A	Awaiting data
2030	5.183	20%	N/A	Awaiting data

DELIVERY PLAN

5. Carbon reduction projects

5.1 Completed carbon reduction initiatives

2025 represents Enigma Seven's first complete baseline year. Therefore, no carbon reduction initiatives have yet been completed and measured against the baseline emissions reported in this Carbon Reduction Plan.

During 2025, Enigma Seven established its organisational carbon footprint and identified future reduction initiatives. Progress and resulting emissions reductions will be assessed using 2026 and subsequent calendar year data, with this Carbon Reduction Plan reviewed and updated annually.

5.2 Future carbon reduction initiatives

In the future, Enigma Seven plans to implement the following initiatives to reduce its carbon emissions:

- Procure electricity from renewable sources, supported by appropriate contractual evidence, and investigate the feasibility of installing solar panels at the Derby office subject to building owner's consent.
- Install separate energy sub-metering for the ground and upper floors of the Derby office to improve the accuracy of E7's energy reporting subject to building owner's consent.
- Engage with the upper-floor tenant to identify shared energy-saving opportunities and establish arrangements for allocating building energy consumption.
- Undertake energy efficiency assessments of E7's premises and introduce measures such as LED lighting, occupancy sensors, improved heating and cooling controls, insulation improvements and equipment switch-off procedures.
- Investigate lower-carbon heating systems when existing heating equipment requires replacement.
- Implement an ISO 14001:2026-aligned Environmental Management System, including measurable objectives, monitoring, internal audits and management reviews, and work towards formal certification.
- Measure waste quantities and improve waste prevention, reuse and recycling arrangements, including the responsible disposal of electronic equipment.
- Introduce a rail first business travel policy and use virtual meetings where appropriate to reduce unnecessary journeys.
- Combine site visits and improve journey planning to reduce business mileage.
- Transition vehicles and unavoidable road travel to electric vehicles where operationally and financially practical.
- Encourage lower carbon commuting through public transport, car sharing, hybrid working, cycling initiatives and workplace electric vehicle charging.

- Introduce sustainable procurement criteria and encourage key suppliers to measure and reduce their own emissions.
- Extend the useful life of laptops, monitors and other equipment through maintenance, repair, reuse and responsible recycling.
- Provide environmental awareness training to employees and encourage staff participation in emissions reduction initiatives.
- Monitor carbon emissions regularly, assign responsibility for each initiative and review progress against measurable annual targets.
- Avoid and reduce air travel wherever practicable.

5.4 Implementation and monitoring

Accountable Owner	Mikaela Noriega – Project Manager
Monitoring Frequency	Quarterly
Governance Forum	Senior Leadership Team
Evidence Retained	Includes whole-building electricity for the 2025 reporting period. Lease and occupied floor-area information supporting Enigma Seven's 50.15% building allocation. Ward Recycling weight reports, duty-of-care documentation and written confirmation of the waste treatment routes. Business travel expense claims, mileage records, rail and flight bookings and other available travel records. And completed employee commuting surveys. The carbon-calculation workbook showing activity data, factor codes, assumptions, exclusions and calculation methods. Copies of the 2025 UK Government greenhouse gas conversion factors have also been retained. Evidence of internal review and approval will be retained with the final calculation workbook and published Carbon Reduction Plan.
Key Dependencies	The accuracy of the emissions inventory depends on complete and accurate information being provided by utility suppliers, waste contractors and employees. In particular, the calculation depends on the accuracy of the whole building energy bills, the recorded floor areas and occupancy arrangements, Ward Recycling's reported waste weights and treatment routes, employee commuting survey responses, and business travel and expense records. Until separate meters or occupier-specific records are available, Enigma Seven will remain dependent on floor-area allocation for shared electricity and waste. Future reductions will also depend on landlord or lease permissions for building improvements. As

well as, the availability and cost of renewable energy tariffs and low emission technologies, employee participation in travel and recycling initiatives, and management approval and funding.

Annual updates to the UK Government conversion factors may also affect reported emissions even where the underlying level of activity has not changed.

APPROVAL

6. 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 and uses the appropriate government emission conversion factors for greenhouse gas company reporting.

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

6.1 Signed on behalf Enigma Seven

Signed by	
Name	Shane Duffy
Job title	Director
Date	17/09/2026

6.2 Approval record

Approving body	Senior Leadership Team ("SLT")
Approval date	17/09/2026
Declaration	I confirm that this Carbon Reduction Plan has been reviewed and approved by Enigma Seven's SLT.
Signed by	
Name	Frazer Stirling
Job title	Director
Date	17/09/2026