Operating Instruction 11.2
Issue 7

Carbon Management and Reduction Plan

Classification	
Public	✓
Internal	
Restricted	
Confidential	

Issue number	Policy Owner	Authorised By	Date Reviewed	Next Review Date
7	C Witte	R Davis	22.05.25	22.05.26

Contents

1. Policy .....

1.1 Commitment to Achieving Net Zero 3

1.2 Legal and Other Requirements 3

1.3 References 4

1.4 Roles and Responsibilities 4

1.5 Definitions 5

2. Procedure .....

2.1 Historical Baseline Emissions 6

2.2 New Baseline Emissions Reporting 6

2.3 Emissions Reduction Targets 7

2.4 Emissions Reduction Strategy 8

3 Declaration and Sign Off 10

4 Review History 11

The Senior Responsible Person responsible for this Operating Instruction is the Head of Corporate Affairs

1. Policy

1.1 Commitment to Achieving Net Zero

EA Technology Ltd recognises the environmental impact of greenhouse gases (GHGs), collectively measured as carbon dioxide equivalent (CO_2e), and their global warming potential (GWP). These emissions result directly from our use of fossil fuel based energy and indirectly through our value chain, contributing to global warming and climate change.

EA Technology Ltd. are committed to reducing their associated carbon footprint of these emissions and contributing to the UK Government's target of achieving Net Zero carbon by 2050, at the latest.

A Carbon Management and Reduction Plan has been developed that outlines the strategies and initiatives to be implemented to reduce greenhouse gas emissions.
The plan includes measures to reduce energy consumption, increase the use of renewable energy sources, and improve the efficiency of our operations.

EA Technology Ltd. will also work with their supply chain partners to procure net-zero products and materials where practicable and develop Scope 3 net-zero roadmaps for our largest Scope 3 categories.

In exceptional circumstances where residual CO_2e emissions cannot be eliminated through operational efficiencies or technological solutions, by the target date, we will neutralise these emissions using high quality, verified carbon offsetting schemes that are strategically aligned with our corporate sustainability objectives.

The Carbon Management and Reduction Plan will be regularly reviewed and updated to ensure that we are on track to meet our targets and to incorporate new technologies and best practices as they become available.

1.2 Legal and Other Requirements

BS ISO 14001:2015 Clause 9 Performance Evaluation

9.1 Monitoring, measurement, analysis and evaluation
The organisation shall monitor, measure, analyse and evaluate its environmental performance.

The organisation shall determine:

What needs to be monitored and measured

The methods for monitoring, measurement, analysis and evaluation, as applicable, to ensure valid results
The criteria against which the organisation will evaluate its environmental performance, and appropriate indicators
When the monitoring and measuring shall be performed
When the results from monitoring and measurement shall be analysed and evaluated.

The organisation shall evaluate its environmental performance and the effectiveness of the environmental management system.

The organisation shall retain appropriate documented information as evidence of the monitoring, measurement, analysis and evaluation results.

1.3 References

- Operating Instruction 11.8 Annual Environmental Improvement Plans
- PPN 06 (April 2025): Taking account of Carbon Reduction Plans in the procurement of major government contracts.
- HM Government Environmental Reporting Guidelines March 2019
- The GHG Protocol Revised Edition

1.4 Roles and Responsibilities

1.4.1 The CEO

The CEO is responsible for:

- Driving continuous improvement by establishing appropriate carbon reduction targets, with defined timelines, which support the Company as a whole.

- Making sufficient resources available so that appropriate measures can be implemented to reduce our carbon footprint.

- Ensuring that the Carbon Management Plan is approved and regularly reviewed

1.4.2 Business Leaders

Business Leaders are responsible for:

- Contributing to and reviewing progress to the Carbon Management Plan

- Meeting appropriate carbon reduction targets set within their business, in line with the Company's objectives.

- Making sufficient resources available within their business, so that appropriate measures can be implemented to reduce carbon footprint.
- Having processes in place within their business, to identify suggestions / new ideas which allow continuous improvement in the Company's environmental performance.
- Ensuring that the level of environmental awareness is raised throughout their business.

1.4.3 Head of Corporate Affairs

The Head of Corporate Affairs is responsible for:

- Facilitating the development, issue and review of the Carbon Management Plan
- Collating key emission source quantities and providing them to an external service provider in order to have our carbon footprint calculated

1.5 Definitions

1.5.1 Greenhouse Gas

Any gas that contributes to the greenhouse effect by absorbing infrared radiation. Carbon dioxide and chlorofluorocarbons are examples of greenhouse gases.

1.5.2 Carbon Footprint

The amount of carbon dioxide measured as having been released into the atmosphere as a result of the activities of a particular organisation.

1.5.3 Carbon Offsetting

Carbon offsetting is a climate action strategy used to compensate for GHG emissions by funding projects that reduce or remove anequivalent amount of emissions elsewhere.

As carbon emissions reduce in line with the glide path, at the appropriate time, EA Technology Ltd. will consider for those emissions that cannot be eliminated, a programme through which the company can off-set its emissions by funding verified improvement projects.

2. Procedure

2.1 Historical Baseline Emissions

Baseline emissions are a record of the GHG's 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. EA Technology has baseline emissions for Scope 1 and 2 emissions and certain material Scope 3 emissions from 2019 onwards. However, in 2024 we set a new baseline that included all material Scope 3 emissions and all regional office emissions. At this time EA Technology Ltd. Operated in Australia, Singapore, USA and China).

2.2 New Baseline Emissions Reporting

At the end of 2024, EA Technology increased their baseline emissions data capture to include all material Scope 3 emissions, and also captured the emissions of our regional businesses, to give an holistic new carbon baseline.

Baseline Year Emissions		**Reporting Year:** 2024
Scope	**Activity**	**Total (tCO_2e)**
Scope 1	Natural gas Company van diesel (class III) Company van (class II) Refrigerants	34.2 20.7 2.2 0.0
	Scope 1Sub-Total	57.1
Scope 2	Electricity (market based) Heat	24.07 6.22
	Scope 2 Sub-Total	30.29
Scope 3 (Included Sources)	Purchased goods and services	9089
	Use of sold products	3128
	Upstream Transportation	1888
	UK Business Travel – Hire Cars	6.9
	UK Business Travel – Grey Fleet	13.1
	UK Business Travel – Rail	1.8

	UK Business Travel – Air	54.9
	Regional Business Travel	129.8
	Capital Goods	165
	UK Employee Commuting	108
	Regional Employee Commuting	39.7
	Downstream Transportation	74.2
	Fuel & Energy related activities	44.8
	Waste generated in operations	1.37
	End of life treatment of sold products	1.01
	Scope 3 Sub-Total	14,745.64
Total Emissions	14,833.03 tCO_2e	

Return to Contents Page

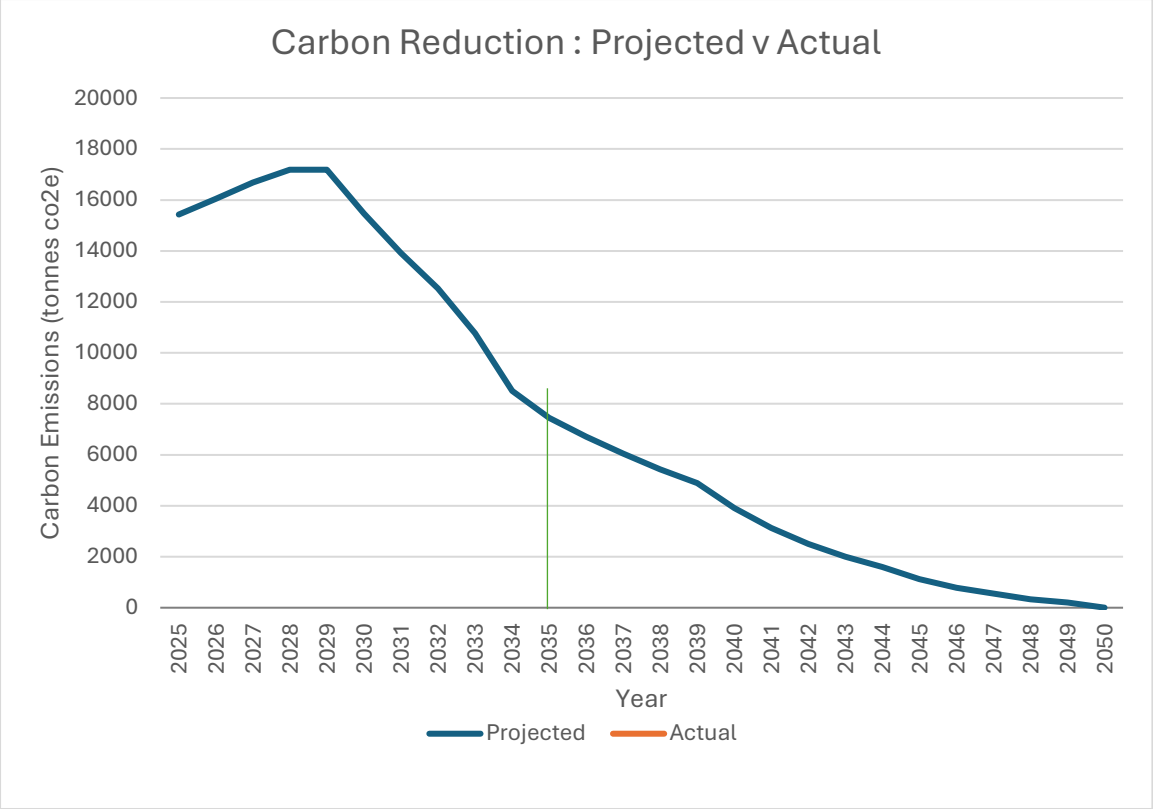
2.3 Emissions Reduction Targets

Having created a new baseline with calendar year 2024 data which includes all relevant scope 1, 2, and 3 categories and includes the regional businesses, a new set of emissions reduction targets have been established.

In order to continue our progress to achieving Net Zero, we have adopted the following carbon management assumptions and target.

We project that carbon emissions will increase over the next 3 years at c4% per annum to 17,186 tCO_2e. This is driven by ambitious company growth plans. These include entering new geographical and sectoral markets as well as the adoption of artificial intelligence (AI) tools which are currently carbon intensive.
Our new baseline points to new opportunities to reduce the emissions from our highest emitting purchased goods. These will take time to realise but are forecast to deliver a significant impact from 2029 onwards.
EA Technology aim to reduce emissions by 50% by 2035

Progress against these assumptions and targets can be seen in the graph below:



2.4 Emissions Reduction Strategy

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019 baseline.

The carbon emission reduction achieved by these schemes equate to 402.41 tonnes CO_2e.

- Installation of LED lights in all buildings
- Installation of a 50kW PV solar panel system
- Installation of a VRF system in part of the building to replace gas central heating
- Installation of 10 new EV charging points
- Better use of timers on heating systems and sensors on lights
- Policy of individuals company cars having to be electric
- Installation of a battery storage system
- Introduction of hybrid working to minimise commuting
- Liaising with the Landlord to use an electricity provider supplying from a 100% renewable source

Planned Carbon Reduction Initiatives from 2024 baseline

A 50% reduction in emissions will be achieved by 2035 using the following strategy:

Activity	By When	By Whom	What resources will be needed	Anticipated benefit
Implement Science Based Targets	2026	Corporate Affairs (CW)	Summa consultancy. Cost £7,345	Clear path to reduce emissions Cost savings Enhanced reputation
Conduct LCA on PCB boards in largest selling product and source less intensive components where possible	2027	Procurement (CW/EL)	Cost of an LCA Consultant (c.£15k)	Carbon reduction of 2k tonnes per year from 2028
Shift 20% of air freight to sea / train freight	2028	Supply Chain (JH)	Internal resource	Reduced carbon impact of 250 tonnes per year
Redesign next generation products with reduced power consumption	2030	Product Mgt (DAR)	Internal resource	Carbon reduction of 1k tonnes per year from 2030
Consider establishing a production centre in Asia	2027	Procurement Erra Law	Time Internal resource	Reduced emissions arising from global transportation
Sign up to DHL sustainable aviation fuel scheme	2026	Supply Chain (JH)	£1.10 per kg	Up to 70% carbon reduction (insetting) on shipments via air. Carbon reduction in tonnes per year TBA
Consider implementing a salary sacrifice scheme to assist employees in purchasing electric vehicles	2026	Nik Everatt	Time Policy required	Reduced carbon impact of commuting
Quantify the carbon savings to the client resulting from the use of EA Technology's products and services	2026	Chris Witte	Valuing Impact consultancy	Take the estimated carbon savings figure off the baseline figure to demonstrate net benefit of our products and services
If EA Technology decide not to renew the lease on their buildings, re-locate to buildings which are more energy efficient	2030	CEO - Robert Davis	Internal resource. Relocation costs	Reduced emissions due to building use. Eliminate use of fossil fuel for heating

Return to Contents Page

3 Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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 Streamlined Energy and Carbon requirements (SECR) and 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).

Signed on behalf of the company:

Signature	
Print Name	Robert Davis
Position within the company	CEO
Date:	22.05.25

Return to Contents Page

4 Review History

4.1 Review History

Issue number	Date	Author	Approver	Summary of change
6	04/04/2024	G Watson	R Davis	This document supersedes Environmental Operating Instruction 02 Carbon Footprint Management Issue 5 The document format has been changed to match IMS documents Format changed so that it meets the PPN 06/21 template Document signed off by the CEO Review frequency changed from every two years to annually
7	08/04/2025	G Watson	R Davis	This document supersedes Environmental Operating Instruction 02 Carbon Footprint Management Issue 6 The update reflects the new carbon base-line created from the capture of additional Scope 3 data and emissions from our re-gional businesses The Senior Responsible Person for this Op-erating Instruction has been changed to the Head of Corporate Affairs Role of Directors Responsible for Safety have been changed to Business Leaders

Return to Contents Page