Simoda Limited
The Maltings, 81 Burton Road
Sheffield S3 8BZ

CARBON REDUCTION PLAN

Prepared for: Simoda Limited Carbon Reduction Plan v26.2fn

Prepared by:
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ABBREVIATIONS

CO_2e	Carbon dioxide emissions equivalent
CRP	Carbon Reduction Plan
DEFRA	Department for Environment, Food and Rural Affairs
DESNZ	Department for Energy Security and Net Zero
EEIO	Environmentally Extended Input-Output
GHG	Greenhouse gas
SECR	Streamlined Energy and Carbon Reporting
SSS	Salary Sacrifice Scheme

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Carbon Reduction Plan

Supplier name: **Simoda Limited**
Address: The Maltings, 81 Burton Road, Sheffield S3 8BZ
Sector: Information Technology consultants and suppliers

Publication date: **27 January 2026**

1 Commitment to achieving net zero by 2050

Simoda Limited is committed to achieving net zero emissions by 2050 and has signed up to the SME Climate Hub for reporting reductions in carbon emissions. As a responsible and forward-thinking organisation, the business has a Carbon Reduction Plan and is taking action to achieve long-term environmental, social and economic benefits.

2 Emissions footprint report (benchmark year)

Baseline emissions were calculated for year ending 30 September 2024.

Benchmark year: 1 October 2023 – 30 September 2024		
Additional details relating to the baseline emissions calculations The calculations made to determine baseline data are set out in **Appendix 1**.		
Number of employees: 37		
Size of office: 6,210 ft^2 (576.9 m^2)		
Emissions intensity: *Per employee: 0.319 tonnes CO_2e *Per m^2(or ft^2): 0.0205/m^2 (0.0019 tonnes /ft^2) CO_2e		
Description	**Sources**	**Emissions (tCO_2e)**
Scope 1	Gas boilers	5.49
Scope 2	Electricity purchased	2.9
Scope 3	Fuel and energy-related activities, water use, waste generated in operations	3.44
TOTAL		**11.81**

*Unknown proportion of renewable energy in the electricity purchased.

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3 Current emissions report (1 October 2024 – 30 September 2025)

This report is for Year 1 after the benchmark year. It is a record of the greenhouse gases produced in the past year and includes emission sources that may have been omitted inadvertently in the report for the benchmark year.

Benchmark year: 1 October 2023 – 30 September 2024			
Reporting year: 1 October 2024 – 30 September 2025			
Additional details relating to the baseline emissions calculations The calculations made to determine baseline data are set out in **Appendix 2**.			
Number of employees: 42			
Size of office: 6,210 ft^2 (576.9 m^2)			
Emissions intensity *Per employee: 2.35 tCO_2e *Per m^2 (or ft^2): 0.17/m^2 tCO_2e (0.016 tCO_2e /ft^2)			
Description	**Sources**	**Emissions tCO_2e**	**Total tCO_2e**
Scope 1	Gas boilers	8.02	
	Vehicle fleet (diesel, petrol)	34.13	
	Fugitive gases	1.23	
	Total (scope 1 emissions)		**43.38**
Scope 2	Electricity purchased	7.15	
	Total (scope 2 emissions)		**7.15**
Scope 3*	Energy-related activities, water use**	0.26	
	***Purchased goods & services (Cat 1)		
	Employee commuting (Cat 7)	44.8	
	Repairs, Maintenance, Cleaning, Servicing (Cat 8)	3.11	
	Total (scope 3 emissions)		**48.17**
TOTAL			**98.7**

* Carbon emissions not attributed to Downstream Leased/Managed Building Assets (Scope 3, Cat 13)

** Waste data omitted as licensed waste carriers are not yet supplying weight-based reports.

***Emissions from purchased goods and services (Cat 1) not quantified for this report. Data on carbon emissions will be collected through the recently introduced supply chain data collection programme.

4 Emissions reduction targets

To continue our progress to achieving net zero, we have adopted the following targets for reduction of carbon reduction from our business.

We project that overall; our carbon emissions will decrease over the next 20 years to net zero emissions by 2050. However, mindful of the growth of the business and carbon emissions from suppliers not been accounted for yet, it is likely that Scope 3 carbon emissions will increase over the next 12 months alongside reductions in Scope 1 emissions as petrol and diesel vehicles are replaced with hybrid and electric ones.

The summary below outlines the reduction targets for next year (YE 2027) and for subsequent intervals in 2030, 2035, 2040 and 2045.

When	New Carbon emissions level (tCO_2e)	Comment
YE 2027	**79**	*Achieve 20% reduction in carbon emissions as four vehicles in fleet will be replaced with hybrids or EVs.
YE 2030	**59**	*Achieve 40% reduction in baseline carbon emissions primarily from transition to hybrid and EVs plus reducing emissions from top 15 suppliers.
YE 2035	**20**	*Achieve further 20% reduction of baseline carbon emissions through primarily because of transition to hybrid and EVs plus lower emissions from supply chain. *Review progress in reaching targets in CRP to assess if offsetting may be needed for residual carbon emissions. Priority for any such offsetting will be given to UK-based carbon sinks such as nature-based solutions, conservation initiatives.
YE 2040	**10**	*Achieve further 10% reduction in carbon emissions. Lowering of emissions from 90% of suppliers (Tiers 1, 2, 3), efficiencies in processes and likely relocation to new net zero building.
YE 2050	**0**	*Achieve 100% reduction in carbon emissions primarily because of reduced emissions from 95% of suppliers, efficiencies in processes, location in new net zero building and offsetting of residual emissions with UK-based carbon sinks and conservation initiatives.

5 Completed carbon reduction initiatives

Environmental management and carbon reduction measures have been implemented since the 2024 baseline are listed below. These will be in effect when performing the contract.

1. Achieving accreditation to ISO 14001, a globally recognised environmental management framework for best practice into our business operations.

2. Reducing business travel by policy change to permit staff the option of using video conferencing instead of 'face to face' on location visits when appropriate. This applies to meetings with customers/clients, suppliers, training and participation in conferences.

3. Selecting energy-efficient systems, use of smart sensors and automation to reduce carbon emissions from equipment purchased and efficiencies of processes.

4. Upgrading online presence with new website, which is hosted by Hypernode, 100% renewable energy for Simoda's website (http://www.simoda.co.uk/).

5. Introducing Salary Sacrifice Scheme (SSS) to give staff the option lease electric vehicles instead of those powered by petrol/diesel.

6. Selecting cloud services with data centres powered by renewable energy or non-fossil fuel, e.g., Microsoft Azure and Amazon Web Services (AWS).

7. Creating a Carbon Reduction Plan (CRP) with specific targets to reduce carbon emissions year-on-year to achieve net zero before 2050.

8. Categorising suppliers into Tier 1, Tier 2 and Tier 3 based on annual spend and strategic importance. Adopting a tiered supplier engagement model is aligned with best practice for Scope 3 Category 1 management. This ensures that engagement efforts are prioritised where they will have the greatest emissions impact.

9. Requesting Tier 1 suppliers to complete a Scope 3 Supplier Questionnaire because of their materiality to their emissions to our efforts to reduce carbon emissions to net zero.

6 Future carbon reduction initiatives

To reduce carbon emissions further, Simoda will implement further measures such as:

1. Transitioning the fleet from fossil fuel powered vehicles to hybrids and electric vehicles (EV) as current vehicle are phased to end in 2030. This will result in a reduction of scope 1 carbon emissions from vehicles to 80% of current levels.
2. Wherever appropriate for long-distances, business travel will be streamlined to facilitate longer stays, instead a high proportion of shorter visits, in keeping with marketing and sales strategies. This will reduce carbon emissions from travel and accommodation.
3. Requesting Tiers 2 and 3 suppliers to complete a Scope 3 Supplier Questionnaire to report more fully on our company's Scope 3 carbon emissions. This will include suppliers of services for facilities management, cleaning and maintenance.
4. For scope 3 emissions from suppliers, the company is researching options for greener logistics and delivery partners, taking action on efficiencies with their fleet vehicles and credentials that show how they have integrated environmental and social impacts into their operations as a business. Criteria for selection /contracting with logistics companies will be strengthened to ensure they can evidence actions taken to reduce their carbon emissions.
5. Update our procurement policy to introduce a requirement for the top 15 suppliers, based on annual spend, to have in place an Action Plan to reduce their carbon emissions to attain net zero by 2050.
6. Licenced waste carriers will be requested to supply weight-based evidence about waste removed and if recycled.
7. Engage with current landlord for action to be taken to review suppliers of gas and electricity with a view to reviewing terms in advance of the expiry of contracts and to explore the installation of heat source energy pumps (air or ground) to replace natural gas for heating.
8. Increase use of AI algorithms to analyse large datasets to forecast energy consumption patterns and enable timely execution of recommendations to minimise emissions.
9. Annual updating of the CRP and publishing on our website with clear signposting for transparency and to make accessible.
10. Communicating actions taken and plans to reduce carbon emissions in marketing materials online (website, bid documents, procurement for suppliers) and the annual company report.

7 Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN006 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 Greenhouse gas (GHG) Reporting Protocol corporate standard and uses the appropriate government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions reported comply with the Streamlined Energy and Carbon Reporting (SECR). 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 management body as represented by the Directors.

Signed on behalf of Simoda Limited

…Daniel Bumby, Managing Director……

Date:……27th January 2026..…….....……..

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Appendix 1 Baseline Emissions Calculations (1 October 2023 to 30 September 2024)

Simoda has adopted a rigorous data-led approach to quantifying carbon emissions, aggregating consumption and procurement data across key operational areas. These include purchased goods and services such as electricity, natural gas, business travel, logistics and fuel. These primary data points were converted into tonnes of carbon dioxide equivalents to provide a standardised measure of the company's carbon emissions from its operations.

In alignment with the GHG Protocol Corporate Standard, Simoda utilised the spend-based method to calculate emissions equivalents. This approach accurately reflects the activities undertaken and resources consumed during the 2023/24 fiscal year.

Scope overview of carbon emissions
Benchmark year: 2024

Baseline emissions were calculated for financial year ending 30 September 2024.

Benchmark year: 1 October 2023 – 30 September 2024		
Additional details relating to the baseline emissions calculations		
Number of employees: 37		
Size of office: 6,210 ft^2 (576.9 m^2)		
Emissions intensity: *Per employee: 0.32 t CO_2e *Per m^2(or ft^2): 0.021 tCO_2e/m^2 (0.002 t CO_2e /ft^2)		
Description	**Sources**	**Emissions (tCO_2e)**
Scope 1	Gas boilers	5.49
Scope 2	Electricity purchased*	2.9
Scope 3	Fuel and energy-related activities, water use, waste generated in operations	3.44
TOTAL		**11.81**

*Proportion of renewable energy in the electricity purchased to be checked with energy supplier.

Conversion Factors and Benchmarking

To ensure the highest level of accuracy, all calculations were performed using the June 2024 conversion factors published by the Department for Energy Security and Net Zero (DESNZ).

The cost-based method (consistent with/as outlined in the GHG Protocol) was used to calculate carbon emissions equivalents. This reflects activities undertaken and resources used during the fiscal year 1st October 2023 to 30th September 2024.

Conversion factors derived from the June 2024 updates on the UK DESNZ database/website were used in computing carbon emission equivalents. Historic baseline year emissions pre-2024 have not been calculated.

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Appendix 2 Emissions report for year ending 30 September 2025 (Year 1 after benchmark)

Company: Simoda Limited

Country: United Kingdom of Great Britain and Northern Ireland

Sector: Information Technology consultants and suppliers

Carbon measurement tool:
SME HUB carbon calculator (https://carboncalculator.smeclimatehub.org/report) used for calculating Scope 1 and Scope 2 emissions. Powered by EQUIPOISE (brand name).

Scope 3 emissions were computed using the spend-based methodology with along with relevant conversion factors from the Department for Energy Security and Net Zero (DESNZ) and the Department for Environment, Food and Rural Affairs (DEFRA).

In instances of data not collected or the data points are too few, emissions levels are not recorded in computing Scope 3 emissions.

Scope overview of carbon emissions

Reporting year: 1 October 2024 – 30 September 2025			
Number of employees: 42			
Size of office: 6,210 ft^2 (576.9 m^2)			
Emissions intensity *Per employee: 2.35 tCO_2e *Per m^2 (or ft^2): 0.17/m^2 tCO_2e (0.016 tCO_2e /ft^2)			
Description	**Sources**	**Emissions tCO_2e**	**Total tCO_2e**
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TOTAL			**98.7**

NOTES FOR TABLE

* Carbon emissions not attributed to Downstream Leased/Managed Building Assets (Scope 3, Cat 13)
** Waste data omitted as licenced waste carriers are not yet supplying weight-based reports.

***Emissions from purchased goods and services (Cat 1) not quantified for this report. Data on carbon emissions will be collected through the recently introduced supply chain data collection programme.

ADDITIONAL NOTES:
Assumption made that on average, 90% of staff time spent in office and 10% of time spent at external meetings or working from home.

Data sources
Data used was drawn from primary information supplied by client and data in annual company report submitted to Companies House for year ending 30 September 2025. Scopes 1 and 2 emissions were computed using the SME Climate Hub

Emissions from Business Travel
Business travel emissions were calculated using detailed transactional data from Simoda Limited.

Account transactions for 'Business Travel Expenses' were used for the period 1 October 2024 to 30 September 2025. This included rail travel, taxi journeys, hotel stays, parking and occasional domestic and international flights.

Because primary data for distances had not been collected, the full distance and routing data was unavailable, Simoda applied the DEFRA/DESNZ 2025[1] spend-based methodology, multiplying each travel category's expenditure by the relevant mode-specific emissions factor. After categorising all transactions by transport mode and deducting refunds, total business travel emissions for the reporting period were approximately **11.2 tCO_2e.**

This approach is fully compliant with the GHG Protocol Corporate Value Chain Standard. Future improvements will include the collection of distance and class-based data to enable more accurate, activity-based emissions calculations.

Purchased Goods and Services - Progress and engagement
Purchased Goods and Services (Scope 3 Category 1) is Simoda's largest source of indirect emissions.

Scope 3, Category 1:
Emissions from purchased goods and services (Cat 1) not quantified for this report. Data on carbon emissions will be collected through the recently introduced supply chain data collection programme.

1 **Accessed from: https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance**

During the financial year ending 30 September 2025, Simoda completed a comprehensive screening of all supplier expenditure. This process involved categorising all vendors into relevant Scope 3 categories and implementing a tiered supplier engagement model.

To facilitate the collection of primary data, Tier 1 suppliers, who represent the majority of our supply chain emissions, have been sent Simoda's online Scope 3 Supplier Questionnaire. The primary data collected through this process will strengthen our drive to increase accountability across our supply chain.

Current emission calculation

Because supplier-specific GHG data is currently being aggregated, the spend-based emission factor method has been used for this report. This approach enables the maintenance of consistency in the methodology by using DEFRA's EEIO factors and ensures a robust baseline while we transition to a primary-data-led model.

The formula for calculation is Emissions ($kgCO_2e$) = Spend (£) x EEIO Factor ($kgCO_2e$ per £)

EEIO factors were matched to each supplier's mapped category, e.g., IT hardware, software services, professional services.

In the next annual reporting period, supplier data to be collected include supplier-specific emissions data, mapping procurement categories and obtaining relevant Environmentally Extended Input-Output (EEIO). UK EEIO factors from DEFRA for spend-based calculation of emissions will be reported on in the next report (2026 – 2027) on Simoda's progress in reducing carbon emissions.

Because supplier-specific GHG data is not yet available, the spend-based emissions factors method. This is consistent with factors underpinning DEFRA's EEIO.

Supplier engagement

In the reporting year ending 30 September 2025, Simoda adopted a tiered supplier engagement model, categorising suppliers into Tier 1, Tier 2 and Tier 3 based on annual spend and strategic importance.

This tiered approach is aligned with best practice for Scope 3 Category 1 management and ensures that engagement efforts are prioritised where they will have the greatest emissions impact. Returned questionnaires will be assessed for completeness, methodological quality and consistency with GHG Protocol requirements.

Applying a staged, data-driven process enables Simoda to transition from spend-based estimation to supplier-specific emissions factors, thus improving the quality of upstream emissions reporting.

Business Travel Emissions

Simoda's business travel emissions (Scope 3, Category 6) were calculated using detailed transactional data extracted from records of train travel, taxi journeys, domestic and international flights, hotel stays, tolls and parking. All submitted through employee expense claims or paid directly by the company.

Because the dataset does not contain distances for every journey (e.g., train mileage, flight itinerary distances, or taxi trip km), emissions were calculated using the spend-based method. This method is compliant with the GHG Protocol Corporate Value Chain Standard and DEFRA Environmental Reporting Guidelines. Conversion factors used were from DESNZ, June 2025 data.

Emissions from employee commuting

Employee commuting emissions (Scope 3 Category 7) were calculated using data from 24 employees (51% of the workforce) via a structured activity-based survey. Respondents provided their commuting distances, working patterns, and transport modes, allowing Simoda to apply DEFRA/DESNZ 2025 conversion factors to calculate annual commuting emissions. Data from the reporting cohort generated 22.90 tCO_2e.

Because employees live in Sheffield and environs and demonstrate similar commuting patterns to respondents, a proportional scaling method was applied to estimate full workforce emissions in line with GHG Protocol guidance.

Total Scope 3 Category 7 emissions for YE 2025: 44.8 tCO_2e

As additional survey responses are received; it is expected the level of these emissions will rise.

Scope 3 Emissions (Category 8) Repairs, Maintenance, Cleaning and Servicing

Data on emissions arising from waste generation were omitted from this report as the contracted licenced waste carriers are not yet supplying weight-based reports.

Scope 3 Emissions (Category 13): Downstream Leased Assets (Managed Building Assets)

In this report, carbon emissions from Downstream Leased/Managed Building Assets (Scope 3, Cat 13) were not relevant.

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Date: 27th January 2026

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