



Carbon Reduction Plan

Publication date: 09/04/2025

Commitment to achieving Net Zero

Britenet sp. z o.o. is committed to achieving Net Zero emissions by 2040.

Baseline Emissions Footprint

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.

Baseline Year for this plan: 2023

Additional Details Relating to Baseline and Current Emissions Calculations:

Britenet Sp. z o.o. is a company with operations in many countries. Our environmental commitments and goals are set on a global level. Environmental reporting is done by the entire company. For clarity, in this document, the emissions data presented will focus on Britenet's global operations.

Britenet's reporting period begins on January 1 and ends on December 31 according to the fiscal year. Our base year for emissions is fiscal year 2023, also known as FY23. This is also the base year for our science-based target (SBT), which aims to reduce absolute greenhouse gas emissions from the 2023 baseline by 2040, including a commitment to reduce Scope 1, 2 and 3 emissions to net zero over the same period.

This document covers the full operational scope of Britenet for the specified period, including a number of offices owned by Britenet Sp. z o.o. The carbon footprint of these offices is measured and included in the values presented below.

Note on the comparability of emissions data between 2023 and 2024

When analyzing the emissions data presented in this report (for 2024) and comparing it with the baseline year 2023, it is important to consider significant methodological changes and the expansion of the scope of monitored emissions, which affect the direct year-on-year comparability of data:

- 1. Change in Methodology for Scope 2:** In the baseline year 2023, Scope 2 emissions (electricity) were calculated using the market-based approach. From 2024, the location-based approach will be used. Differences in these methodologies can lead to different emission results, even with an unchanged level of energy consumption.
- 2. Expansion of Scope 3 Emissions Measurement:** In 2024, the scope of monitored and reported Scope 3 emissions was significantly expanded, including for the first time detailed data on, for example, business travel, which was not measured in 2023. The introduction of measurements for new emission sources means that total Scope 3 emissions for 2024 will include components not included in the 2023 data.

Due to the above changes, a direct comparison of total emission values between 2024 and 2023 may not fully reflect actual changes in the company's emission efficiency. The year 2023 remains our baseline year; however, when interpreting trends, the aforementioned modifications in the scope and

methodology of reporting must be taken into account. We strive for continuous improvement of our measurement processes to ensure the most accurate and comprehensive data on our carbon footprint.

NOTE: Britenet Sp. z o.o. is a fast-growing company, so actual emissions may differ from targets due to the company's rapid growth.

NOTE: Scope 2 contains information on emission related only to electricity consumption.

NOTE: Out of the subset of five Scope 3 emissions categories requested as per the PPN 06/21 Technical Standard, only '6. Business travel' is applicable to how Britenet currently reports on carbon emissions related to our operations.

NOTE: Our methodology for measuring our carbon footprint is compliant and done in accordance with the Greenhouse Gas Protocol. All emissions from greenhouse gases (GHGs), including those in the Kyoto Protocol basket of GHGs, are measured and converted into metric tonnes of CO₂ equivalent.

mtCO₂e = metric tonnes of carbon dioxide equivalent.

This is Britenet sp. z o.o. first baseline emissions report.

Baseline year emissions:

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0 mtCO₂e <i>Explanation: Britenet is a professional services company with leading capabilities in digital and cloud. Due to the nature of our business, we primarily provide our clients with services and solutions rather than goods, and we operate in a managed building and therefore are not in control of any Scope 1 emissions.</i>
Scope 2	98,16 mtCO₂e <i>(This was measured on a location-based approach)</i>
Scope 3 (Included Sources)	Scope 3 total = 36,485 mtCO₂e
	4. Upstream transportation and distribution = not relevant, explanation provided <i>Explanation: Britenet is a professional services company with leading capabilities in digital and cloud. Due to the nature of our business, we primarily provide our clients with services and solutions rather than goods, and as such, transportation and distribution of goods are not relevant for us.</i>
	5. Waste generated in operations = not relevant, explanation provided

	<p>Explanation: Britenet is a professional services company with leading capabilities in digital, cloud and security. Due to the nature of our business, waste generation is not a material source of GHG emissions.</p>
	<p>6. Business travel = 36,485 mtCO₂e</p> <p>Air travel = 17,435 mtCO₂e</p> <p>Rail travel = 3,915 mtCO₂e</p> <p>Car travel = 14,797 mtCO₂e</p> <p>Bus travel = 0,338 mtCO₂e</p>
	<p>7. Employee commuting = not relevant, explanation provided</p> <p>Explanation: Employee-funded commuting is not within Britenet's operational boundary/control and is not generally in scope for our environmental measurement programme. In some instances where employee commuting is reimbursed by Britenet, it is included in our Scope 3 methodology as Business Travel. In our annually audited ISO14001 Aspects Assessments, employee commuting is not considered a significant environmental aspect. Due to the nature of our work, the majority of our employees' travel is to client sites. Where this is reimbursed travel it is included in our Scope 3 methodology reported under Business Travel.</p>

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets. We project that carbon emissions will decrease over the next five years by 5% every year.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

- Office electricity saving program. Britenet has introduced an electricity-saving program for offices in 2024. Employee awareness campaigns are being implemented.
- An audit was conducted at Britenet's offices, identifying opportunities for modernization. All locations are modern buildings that have energy-efficient lighting.
- Updated internal purchasing guidelines to give preference to products with environmental certifications.
- Updated environmental assessment questionnaires for key suppliers.
- Britenet published its Sustainability Report in 2025.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standards 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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

This Carbon Reduction Plan has been reviewed and signed off by the Board of Directors.

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>