Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier[1] and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard[2] and Guidance[3], and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.
The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

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[1] Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

[2] Technical Standard can be found at:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

[3] Guidance can be found at:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21___Selection_Criteria___3_.pdf

For the **Aareon UK** Carbon Reduction Plan, click here.

For the **MIS Active Management Systems** Carbon Reduction Plan, click here.

Carbon Reduction Plan

Supplier name: **Aareon UK Limited**

Publication date: 14.05.2026

Commitment to achieving Net Zero

Aareon UK Ltd. is committed to achieving Net Zero emissions by 2050.

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: Jan – Dec 2019	
Additional Details relating to the Baseline Emissions calculations.	
The baseline year of 2019 reflects business activity prior to the changes in working practices that followed the COVID-19 pandemic. We have included the recommended 5 scope 3 elements, although we have no up stream or downstream distribution in the business. The figures quoted, although correct, include assumptions we have made as to employees use of energy within their own homes. This could be something which we can investigate as to improved measurement in the future.	
Baseline year emissions: 1st Jan – 31st December 2019	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	As we are a software developer, we do not generate anything from manufacturing processes. We did however have a number of company cars ranging from 13 at the start of the year which had dropped to 9 by the end of 2019. For this calculation we are using the 13 cars averaging 18,937km each. 18,937kms x 0.17710 (See business travel below) x 13 = **43.60 tCO2e**

Scope 2	Kenilworth 394.64m^2, Southampton 308.34m^2 and Swansea 510.95 m^2. Our electricity bill across the three offices for 2019 was £32,500. Using British Gas's average for a large house an annual bill of £703.48 generates 4,300kWh of electricity. We calculated that our £32,500 was equal to 198,655,257kWh. Using the formulae kWh x 0.21233kgCO2e ÷ 1,000 = tCO2e, from https://netzeroedinburgh.org/how-to-calculate-your-businesss-carbon-footprint/. We calculated that we generated **42.2 tCO2e** across the three sites. Where direct consumption data was unavailable, reasonable and conservative estimates have been applied in line with published guidance.
Scope 3 **(Included Sources)**	4. Upstream transportation and Distribution – we don't have any transportation or distribution costs as we don't manufacture any tangible items. 5. Waste generated in operations – we don't presently have this information but we anticipate this is very limited given the nature of our business. It could be something we look at in the future. 6. Business travel – We took 82 internal flights with an average distance of 277kms (https://www.carbonindependent.org/22.html). On average, passenger aviation emitted **90 grams of CO_2 per passenger-kilometer in 2019**. 82trips x 277kms x 0.009kg = 204.4kg CO2e = **0.21 tCO2e**. Our car business travel totalled 395970.1kms x 0.17710 (https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting) using 2019 figures = 70,126.3kg CO2e = **70.19 tCO2e**. 7. Employee commuting – in 2019 we had 125 staff, with 81 based in the 3 offices. Using, https://www.sme-news.co.uk/new-survey-reveals-large-regional-differences-in-workers-commuting-experience/. The average commute is 23 miles. 365 days in the year, 261 are business days, 8 bank holidays, 25 annual leave, leaves 228 working days. For the 81 office based staff their commute for the year was approx. 424,764. The average CO2 emissions per car in the UK in 2019 was 223.7grams per mile (https://www.nimblefins.co.uk/average-co2-emissions-car-uk). The tCO2e for employees commuting in 2019 is estimated to be 95,019.71kg CO2e = **95.02 tCO2e**. Home workers in 2019 totalled 44. 365 days in the year, 261 are business days, 8 bank holidays, 25 annual leave, leaves 228 working days. Employees work 7.5 hours per day they work, which is 0.3125 of a full 24 hours. Gas The average gas usage 13,600kWh/year. kWh x 0.18316kgCO2e ÷ 1,000 = tCO2e. As above 228 working days in the year, employees work 7.5

	hours per day, which is 0.3125 of a 24 hour day. We calculated 228 ÷ 365 x 13,600kWh x 0.3125 x 44 = kWh. 116,810.96kWh x 0.18316kgCO2e ÷ 1,000 = **21.4tCO2e**. Electric The average electric usage 3,600kWh/year. kWh x 0.21233kgCO2e ÷ 1,000 = tCO2e. As above 228 working days in the year, employees work 7.5 hours per day, which is 0.3125 of a 24 hour day. We calculated 228 ÷ 365 x 3,600kWh x 0.3125 x 44 = 30,920.55kWh. 30,920.55kWh x 0.18316kgCO2e ÷ 1,000 = **7.3tCO2e**. 9. Downstream transportation and distribution - we don't have any transportation or distribution costs as we don't manufacture any tangible items. **Scope 3 = 194.12tCO2e**
Total Emissions	**279.92tCO2e**

Current Emissions Reporting

Reporting Year: 1st Jan – 31st December 2025	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	As we are a software developer, we do not generate anything from manufacturing processes. We no longer have any company cars. **0tCO2e**
Scope 2	All Aareon UK employees are remote workers with only a few hybrid workers regularly attending a shared office in London. The shared office in London is approximately 302 sq. Metre, generating around 42,140KWh/year. The calculation below was conducted on the assumption that the office space is completely utilised on a 3-day per week basis, as we have not operated from this site long enough to retrieve static consumption figures. Using the formulae kWh x 0.177kgCO2e ÷ 1,000 = tCO2e, from https://netzeroedinburgh.org/how-to-calculate-your-businesss-carbon-footprint/; and the kgCO2e taken from https://www.gov.uk/government/collections/government-conversion-

	factors-for-company-reporting. We can estimate that the shared office produces 25,284KWh x 0.177kgCO2e ÷ 1,000 = 4.47 **tCO2e**. Employees also have access to two other offices; however, are used infrequently. To avoid under-reporting, we have applied a conservative pro-rated estimate based on floor area. These locations are in Manchester and Milton Keynes. To ensure we account for these offices, we will estimate the total energy usage where these offices are used similar to the main London Office. This will generate inflated energy consumptions, however, is appropriate to incorporate due to employees having untethered access. Scope 2 emission factors for 2025 are: 0.177 $kgCO_2e$ per kWh. **Manchester:** Estimated size of office space: 82.5 sq. Metre. Baseline Energy = Floor Area x Benchmark (82.5 sq.Metre x 140kWh/m^2/yr = 11,550 kWh per year). Estimation based on 3-days a week working = 6,930 kWh per year. 6,930 kWh x 0.177 $kgCO_2e$/kWh = 1,226 $kgCO_2e$ 1,226 $kgCO_2e$ **/** 1,000 = **1.23 tCO_2e** **Milton Keynes:** Estimated size of office space: 198.1 m^2 Baseline Energy = Floor Area x Benchmark (198.1 m^2 x 140kWh/m^2/yr = 27,734 kWh per year). Estimation based on 3-days a week working = 16,646 kWh/year. 16,646 kWh x 0.177 $kgCO_2e$/kWh = 2,954.34 $kgCO_2e$ 2,954.34 $kgCO_2e$ / 1,000 = **2.95 tCO_2e** **8.65 tCO2e**
Scope 3 **(Included Sources)**	4. Upstream transportation and Distribution – we don't have any transportation or distribution costs as we don't manufacture any tangible items. **0tCO2e**
	5. No material waste streams are generated through core operations, and any incidental waste is minimal as we are a technology company creating and developing software and associated cloud services. **0tCO2e**

6. Business travel – Business flight data totalled 0 for 2025.

Our car business travel totalled 32,462 miles using official GOV.UK "Greenhouse gas reporting: conversion factors 2025" figures =

Miles – Kilometres

32,462 x 1.609344 = 52,242.524928 km

52,242.524928 km x 0.16725 kgCO2e/km = 8,737.562294 kgCO2e

8,737.562294 kgCO2e / 1,000 = 8.737562294 tCO2e

= 8.74 tCO2e

7. Employee commuting – Any employee who attends a shared office does so by public transport or on foot or bicycle. This is not on a daily basis and is only occasional.

Home workers in 2025 totalled 84. 365 days in the year, 261 are business days, 8 bank holidays, 25 annual leave, leaves 228 working days. Employees work 7.5 hours per day they work, which is 0.3125 of a full 24 hours.

Gas

The average gas usage 11,500kWh/year according to Ofgem TDCV. kWh x 0.18296kgCO2e ÷ 1,000 = tCO2e.

84 employees, 7.5hr days = 301,875 kWh

301,875 x 0.18296 = 55,210.05 $kgCO_2e$

55,210.05 / 1,000 = **55.21 tCO_2e**

Electricity

The average electric usage 2,700kWh/year. kWh x 0.177kgCO2e ÷ 1,000 = tCO2e. As above 228 working days in the year, employees work 7.5 hours per day, which is 0.3125 of a 24 hour day.

84 employees, 7.5hr days = 70,875 kWh/year

70,875 x 0.177 = 12,544.875 $kgCO_2e$

12,544.875 / 1,000 = **12.54 tCO_2e**

Total = **67.75 tCO_2e**

9. Downstream transportation and distribution - we don't have any downstream transportation or distribution costs as we are a technology company and we don't manufacture any tangible items.

0tCO2e

	Scope 3 = 76.49 tCO2e
Total Emissions	**85.14 tCO2e**

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

We have reduced the number of company cars to nil. We have one collaborative shared office in London, one in Manchester, and one in Milton Keynes which are shared with 6 other companies within the Aareon Group.

Before the Covid pandemic we introduced 'green consulting' with staff delivering services via electronic means rather than travelling to customer sites to reduce our carbon footprint. This is something that has continued since the pandemic and nearly all services are now delivered by this method. Only when a customer insists do we deliver on their site to deliver our services. We will continue to promote remote delivery to all our customers in an effort to eliminate the need for any site delivery by our employees.

We are committed to working towards Net Zero, Aareon UK anticipates that it will have completed its Net Zero plan by 2050.

We project that carbon emissions will decrease over the next five years by a reduction of at least 20% relative to the 2019 baseline.

Carbon Reduction Projects

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

- Established a CSR Committee responsible for promoting initiatives to improve our impact surrounding community, environmental and social.
- Aareon UK employees primarily work from home and operate 'green consulting'.

In the future we will implement or continue to implement further measures such as:

- 100% 'green consulting' that is to say delivery of all our services by remote means over the internet/cloud.
- We have introduced hybrid working for all those employees who are not solely home workers reducing the number of days employees are required to attend our offices by at least 80%.
- We will continue to introduce methods to reduce our carbon footprint in the coming years and commit to investigate and make all efficiency savings, such as better use of technology, recycling of equipment instead of replacement, using renewable energy, identifying any waste generated and reducing the same.

- As part of the EU's new Corporate Sustainability Reporting Directive and as an international Group of companies, the Aareon Group are currently in the process of setting up the relevant processes. However, the data is not yet available. If the legal requirements remain as they are, we will have the data available in the course of next year and report on it in our 2027 annual statements. This reporting will then also include detailed targets and measures to achieve them.

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[4] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[5].

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[6].

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

Signed on behalf of the Supplier:

Rachael Baig, Managing Director.

Date: 14.05.2026

[4] https://ghgprotocol.org/corporate-standard
[5] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[6] https://ghgprotocol.org/standards/scope-3-standard

Carbon Reduction Plan

Supplier name: **MIS Active Management Systems Limited**

Publication date: 14.05.2026

Commitment to achieving Net Zero

MIS Active Management Systems Limited is committed to achieving Net Zero emissions by 2050.

Baseline Emissions Footprint / Current Emissions Report

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: Jul – Dec 2025	
Additional Details relating to the Baseline Emissions calculations.	
This is MIS Active's first Carbon Reduction Plan following acquisition by the Aareon Group in Q3 2025. This plan is based on the first available reporting period post-acquisition; therefore, a complete 12-month dataset is not yet available for all emissions categories, and some data remains inaccessible at this time. Where emissions are not reported for any scope/category an explanation is provided. We have included the recommended the 5 scope 3 elements, although we have no up stream or downstream distribution in the business. The figures quoted, although correct, include assumptions we have made as to employees use of energy within their own homes. This could be something which we can investigate as to improved measurement in the future.	
Baseline year emissions: 1st Jul – 31st December 2025	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	As we are a software developer, we do not generate anything from manufacturing processes. We do not have any company cars. **0tCO2e**

Scope 2	We are a remote-first business with only a few hybrid workers regularly attending a shared office in London. The shared office in London is approximately 302 sq. Metre, generating around 42,140KWh/year. The calculation below was conducted on the assumption that the office space is completely utilised on a 3-day per week basis, as we have not operated from this site long enough to retrieve static consumption figures. Using the formulae kWh x 0.177kgCO2e ÷ 1,000 = tCO2e, from https://netzeroedinburgh.org/how-to-calculate-your-businesss-carbon-footprint/; and the kgCO2e taken from https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting. We can estimate that the shared office produces 25,284KWh x 0.177kgCO2e ÷ 1,000 = 4.47 **tCO2e**. Employees also have access to two other offices; however, are used infrequently. To avoid under-reporting, we have applied a conservative pro-rated estimate based on floor area. These locations are in Manchester and Milton Keynes. To ensure we account for these offices, we will estimate the total energy usage where these offices are used similar to the main London Office. This will generate inflated energy consumptions, however, is appropriate to incorporate due to employees having untethered access. Scope 2 emission factors for 2025 is: 0.177 $kgCO_2e$ per kWh. **Manchester:** Estimated size of office space: 82.5 sq. Metre. Baseline Energy = Floor Area x Benchmark (82.5 sq.Metre x 140kWh/m^2/yr = 11,550 kWh per year). Estimation based on 3-days a week working = 6,930 kWh per year. 6,930 kWh x 0.177 $kgCO_2e$/kWh = 1,226 $kgCO_2e$ 1,226 $kgCO_2e$ / 1,000 = **1.23 tCO_2e** **Milton Keynes:** Estimated size of office space: 198.1 m^2 Baseline Energy = Floor Area x Benchmark (198.1 m^2 x 140kWh/m^2/yr = 27,734 kWh per year). Estimation based on 3-days a week working = 16,646 kWh/year. 16,646 kWh x 0.177 $kgCO_2e$/kWh = 2,954.34 $kgCO_2e$ 2,954.34 $kgCO_2e$ / 1,000 = **2.95 tCO_2e** **8.65 tCO2e**

	MIS Active continues limited use of its legacy Northwich office post-acquisition; however, electricity consumption data is not currently accessible, and a reasonable estimate cannot yet be produced. This location will be incorporated once data access is resolved or as part of the office exit process
Scope 3 **(Included Sources)**	4. Upstream transportation and Distribution – we don't have any transportation or distribution costs as we don't manufacture any tangible items. 5. Waste generated in operations – we don't presently have this information but we anticipate this is very limited given the nature of our business. It could be something we look at in the future. 6. Business travel – MIS Active's reporting period represents the first available period post-acquisition and does not yet provide a complete, validated dataset for business travel (e.g., mileage claims / travel bookings / expense data). As such, the business travel data specified below will be a hybrid of MIS Active and Aareon UK data, this will provide an estimate of tCO2e for the first reporting year. Our car business travel totalled 32,462 miles using official GOV.UK "Greenhouse gas reporting: conversion factors 2025" figures = Miles – Kilometres 32,462 x 1.609344 = 52,242.524928 km 52,242.524928 km x 0.16725 kgCO2e/km = 8,737.562294 kgCO2e 8,737.562294 kgCO2e / 1,000 = 8.737562294 tCO2e **= 8.74 tCO2e** 7. Employee commuting – MIS Active does not yet have a complete and reliable dataset to quantify employee commuting emissions for the reporting period due to the acquisition into the Aareon Group. A reasonable estimate cannot yet be produced without risking material inaccuracy. This category will be incorporated once a validated data collection method is in place and a complete reporting period is available, as part of the next annual update Home workers in 2025 totalled 51. 365 days in the year, 261 are business days, 8 bank holidays, 25 annual leave, leaves 228 working days. Employees work 7.5 hours per day they work, which is 0.3125 of a full 24 hours. We calculated 228 ÷ 365 x 13,600kWh x 0.3125 x 51 = 135,395.5kWh. Gas The average gas usage 11,500kWh/year according to Ofgem TDCV. kWh x 0.18296kgCO2e ÷ 1,000 = tCO2e.

	51 employees, 7.5hr days = 114,488 kWh 114,488 x 0.18296 = 20,946.7kgCO_2e 20,946.7 / 1,000 = **20.95 tCO_2e** Electricity The average electric usage 2,700kWh/year. kWh x 0.177kgCO2e ÷ 1,000 = tCO2e. As above 228 working days in the year, employees work 7.5 hours per day, which is 0.3125 of a 24 hour day. 51 employees, 7.5hr days = 26,879.8 kWh/year 26,879.8 x 0.177 = 4,757.7 kgCO_2e 4,757.7 / 1,000 = **4.8 tCO_2e** 9. Downstream transportation and distribution - we don't have any transportation or distribution costs as we don't manufacture any tangible items. **Scope 3 = 34.49 tCO2e**
Total Emissions	**43.14 tCO2e**

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

We have one collaborative shared office in London, one in Manchester, and one in Milton Keynes which are shared with 6 other companies within the Aareon Group.

We are committed to operate a 'Green Consulting' working style. Only when a customer insists do we deliver on their site to deliver our services. We will continue to promote remote delivery to all our customers in an effort to eliminate the need for any site delivery by our employees.

We are committed to working towards Net Zero, MIS Active, following Aareon UK anticipates that it will have completed its Net Zero plan by 2050.

We project that carbon emissions will decrease over the next five years by a reduction of at least 10%.

Carbon Reduction Projects

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

- Established a CSR Committee responsible for promoting initiatives to improve our impact surrounding community, environmental and social.

- Employees can work from home and also operate ‘green consulting’.

In the future we will implement or continue to implement further measures such as:

- 100% ‘green consulting’ that is to say delivery of all our services by remote means over the internet/cloud
- We have introduced hybrid working for all those employees who are not solely home workers reducing the number of days employees are required to attend our offices by at least 80%.
- We will continue to introduce methods to reduce our carbon footprint in the coming years and commit to investigate and make all efficiency savings, such as better use of technology, recycling of equipment instead of replacement, using renewable energy, identifying any waste generated and reducing same.
- As part of the EU's new Corporate Sustainability Reporting Directive and as an international Group of companies, the Aareon Group are currently in the process of setting up the relevant processes. However, the data is not yet available. If the legal requirements remain as they are, we will have the data available in the course of next year and report on it in our 2027 annual statements. This reporting will then also include detailed targets and measures to achieve them.

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[7] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[8].

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[9].

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

Signed on behalf of the Supplier:

Rachael Baig, Managing Director.

Date: 14.05.2026

[7] https://ghgprotocol.org/corporate-standard
[8] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[9] https://ghgprotocol.org/standards/scope-3-standard