



Carbon Reduction Plan

Reporting Year: 2025

Publication Date: 13 April 2026

Commitment to Achieving Net Zero

Special People Ltd is committed to achieving Net Zero greenhouse gas emissions by 2050 for our UK operations. We are a staffing and recruitment organisation supporting care and support delivery. Our workforce consists of approximately 250 care and support workers (predominantly part-time) and 10 office-based staff. The majority of our workforce uses public transport, and we do not own or operate any company vehicle fleet.

We recognise that, as a service-based organisation, our most material emissions are typically associated with travel activity (workforce journeys linked to service delivery and commuting) rather than direct fuel combustion or product distribution. Our Carbon Reduction Plan (CRP) sets out our reporting approach, current emissions, and the measures we will take to reduce emissions while improving data quality year-on-year.

Organisational Boundary and Reporting Approach

This CRP covers our UK operations for the reporting period 1 January 2025 to 31 December 2025. We have applied an operational approach consistent with the GHG Protocol to identify and report emissions sources within our organisational boundary.

In accordance with the Government's Carbon Reduction Plan reporting requirements, we report:

Scope 1: Direct emissions from sources owned or controlled by our organisation (e.g., on-site fuel combustion, owned vehicles).

Scope 2: Indirect emissions from purchased electricity associated with our office operations.

Scope 3 (required subset): Business travel, employee commuting, waste generated in operations, upstream transportation & distribution, and downstream transportation & distribution.

Where a category is not applicable due to the nature of our operations (e.g., no distribution of physical products), we report the category as 0.00 tCO₂e and provide a rationale.

Current Emissions Reporting

Reporting Period: 2025

| Emissions Scope | tCO₂e |
|-----------------------------|-------------------------|
| Scope 1 | 0.00 |
| Scope 2 | 0.56 |
| Scope 3: Business Travel | 9.32 |
| Scope 3: Employee Commuting | 1.51 |
| Scope 3: Waste | 0.01 |
| Scope 3: Upstream T&D | 0.00 |
| Scope 3: Downstream T&D | 0.00 |
| Total Emissions | 11.39 |

Methodology, Emission Factors and Data Quality

Emissions have been calculated using the UK Government Greenhouse Gas Conversion Factors and reported in tonnes of carbon dioxide equivalent (tCO₂e). Our methodology aligns to recognised greenhouse gas reporting practice (Scopes 1–3) and applies the conversion factors appropriate to each activity type (e.g., kWh for electricity, passenger-km for public transport, km for car travel, tonnes for waste).

Where primary consumption data is not currently available (for example, where utilities are landlord-managed), we use transparent interim estimates and document assumptions. We have an improvement plan to increase the proportion of primary data over time (see "Data Sources and Improvement Plan").

Data Sources, Assumptions and Improvement Plan

Scope 1 (Direct emissions): We do not operate an owned vehicle fleet and have no identified direct fuel combustion sources within the reporting boundary for this period.

Scope 2 (Electricity): Our office premises are rented and utilities are included within landlord/service charge arrangements. Where direct annual meter readings are not available, electricity consumption is estimated using transparent methods and will be replaced with actual kWh data as it becomes available.

Scope 3 – Business Travel: Data is sourced from expense claims and booking records.

Scope 3 – Employee Commuting: Data is collected via annual staff travel surveys covering commuting distance, mode and frequency.

Scope 3 – Waste generated in operations: Where landlord tonnage data is not available, waste is estimated using bin volume and collection frequency.

Scope 3 – Upstream/Downstream T&D: As a service-based organisation, we do not transport or distribute physical products as part of our operating model. We report these categories as not material for this reporting year and will review annually.

Carbon Reduction Targets

| Target Year | Reduction (%) | Description |
|-------------|---------------|--|
| 2031 | 10% | Deliver a 10% reduction primarily by reducing Scope 3 travel emissions through rota/journey optimisation (clustering visits, reducing unnecessary travel between assignments), strengthening travel policy and digital-first administration to avoid avoidable journeys. Improve commuting data capture via an annual staff survey and replace estimated Scope 2 with landlord-provided kWh where available. |
| 2030 | 25% | Deliver a 25% reduction by embedding low-carbon travel planning into operations: route optimisation as standard, increased continuity of care staffing to reduce travel duplication, and improved remote processes for recruitment, supervision, and meetings. Implement measured improvements in office energy efficiency with landlord support (verified kWh and practical efficiency actions). Track reductions using both absolute emissions and an intensity metric (e.g., tCO ₂ e per 1,000 visits/shifts). |
| 2035 | 50% | Deliver a 50% reduction through sustained reduction in travel demand and carbon intensity: optimised service delivery patterns, strengthened local workforce allocation, and ongoing shift to lower-carbon modes where feasible. Maintain high data quality and annually reviewed action plans; address remaining emissions with targeted interventions and supply chain engagement where relevant. |
| 2050 | 100% | Achieve Net Zero for UK operations by continuing to reduce emissions year-on-year, prioritising elimination of travel-related emissions where practicable, and addressing residual emissions through credible, evidence-based approaches consistent with best practice and procurement requirements. |

Carbon Reduction Measures

| Category | Measure | Timeline | Status |
|---------------------|--|-------------------------|-------------|
| Energy Efficiency | Implement office energy housekeeping: switch-off policy, PC power-saving defaults, printer reduction, and LED-only lighting in tenant area where controllable. | Q2 2026 | In Progress |
| Renewable Energy | Engage landlord to confirm electricity tariff (renewable option) and obtain supplier evidence for market-based reporting; explore feasibility of green tariff allocation for tenant space. | Q3 2026 | Planned |
| Fleet & Travel | Optimise care worker rota planning to cluster visits geographically, reduce unnecessary journeys between clients, and prioritise local worker allocation to reduce travel distance. | Ongoing (start Q2 2026) | In Progress |
| Procurement | Introduce sustainable purchasing rules (IT equipment, office supplies) prioritising low-carbon products, longer-life devices, reduced deliveries, and reuse/repair before replacement. | Q3 2026 | Planned |
| Waste Management | Implement measured waste approach: request landlord annual waste tonnage + disposal route; improve office segregation and reduce residual waste via recycling and paper-light processes. | Q2 2026 | Planned |
| Technology | Digital-first operations: expand paperless onboarding, e-signatures, online training/briefings, and virtual meetings to reduce travel and printing. | Q2 2026 | In Progress |
| Employee Engagement | Launch a staff commuting & sustainability programme: annual commuting survey (mode/distance bands), guidance on low-carbon commuting options (season ticket loans, cycling/walking), and quarterly reminders to reduce avoidable travel. | Q3 2026 (then annually) | Planned |
| Fleet & Travel | Annual commuting survey + staff guidance: capture commuting mode/distance bands (no postcodes stored) and promote low-carbon commuting options; use results to improve Scope 3 commuting accuracy and reduce emissions year-on-year. | Q3 2026 (then annually) | Planned |
| Other | Annual CRP data quality improvement plan: standardise travel mode recording, run commuting survey, lock factor sets by year, and retain evidence pack (source files + assumptions) for audit/tenders. | Q2 2026 then annually | Planned |

Environmental Management

Special People Ltd manages environmental oversight through senior leadership governance. Overall accountability for this CRP sits with the CEO/Managing Director, supported by a designated sustainability lead responsible for data collection, reporting quality, and delivery of the carbon reduction measures outlined in this plan.

Progress is reviewed quarterly as part of management reporting. We conduct an annual CRP review to update emissions, measures and targets, and to improve data quality over time (including improved landlord-provided energy and waste information). The latest CRP will be published on our UK website, and prior-year CRPs will be retained to demonstrate progress and transparency.

Key governance measures include:

- Annual review of emissions data and CRP progress
- Evidence retention for calculations (conversion factor sets, source files, assumptions log)
- Staff engagement to support lower-carbon travel and operational practices
- Ongoing monitoring of workforce travel patterns and scheduling improvements
- Regular liaison with landlord/building management for energy and waste data improvements

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 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.

This Carbon Reduction Plan has been reviewed and signed off by a Director (or equivalent senior leader) of the Supplier.

Signed by:

Constantine Bentai

Chief Executive Officer

Date:

13 April 2026