

Introduction

At ABCA Systems Limited, we are committed to reduce our carbon footprint to achieve Net Zero carbon emissions by 2050, in line with the Government’s Net Zero Strategy.

This commitment applies across all entities within the company and will be achieved through coordinated environmental initiatives, improved data management, and ongoing emission reduction strategies.

The figures presented in this document will be reviewed annually and updated accordingly highlighting all changes implemented taken by the different departments, offices and entities. A copy will be published on our public website and be available to all internal and external parties.

Baseline Emissions Footprint

Emission measurements have been determined for the period October 2024 to September 2025 to provide a baseline for this report. As this report is the first one completed to include all group companies, complete figures are not available. Estimated figures have been used based on activities carried out by different subsidiaries to further support help understanding of our previous and current emissions. These were calculated as follows – all in tCO₂e:

- Baseline Measurements for Scope 1
 - o This relates to all direct usage of fuel for owned and leased company vehicles.
- Baseline Measurements for Scope 2
 - o This relates to all indirect usage of energy at all offices as well as fully electric vehicles.
- Baseline Measurements for Scope 3
 - o This relates to all indirect usage of energy related to hotel stays, homeworking and waste management.

Baseline Year: October 2024 to September 2025

ABCA’s environmental footprint has been measured by reporting on Scope 1, 2 and 3, calculated in line with the UK Government Conversation Factors for Company Reporting. It covers all operational sites, offices and fleet activities have been considered.

CATEGORY	TOTAL (tCO ₂ e)
Scope 1	430
Scope 2	22.38
Scope 3	16.19
Total Emissions	468.57

Year-on-Year Comparison (Estimated Trend based on activities previously covered and organisational structure for each subsidiary)

CATEGORY	Previous Year (Estimated)	Current Year
Scope 1	430.00	490.13
Scope 2	22.38	45.56
Scope 3	16.19	58.18
Total Emissions	468.57	593.86

Emissions Reduction Targets

To continue our progress to achieve Net Zero, we have adopted the following carbon reduction targets:

Scope 1 – Direct Energy Use

With a more structured Fleet Management in place with related activities monitored and managed by a dedicated team, we have adopted a flexi-contract to allow us to change our fleet accordingly; with this in mind, we were able to decrease the number of light & medium diesel/petrol vehicles in favour of hybrid and invest in more fully electric vehicles.

Excluding light and medium vehicles, where hybrids and electric cars cannot be considered due to the nature of work our operatives complete, the rest of our fleet will be replaced by a more energy efficient vehicle at the end of the contract term.

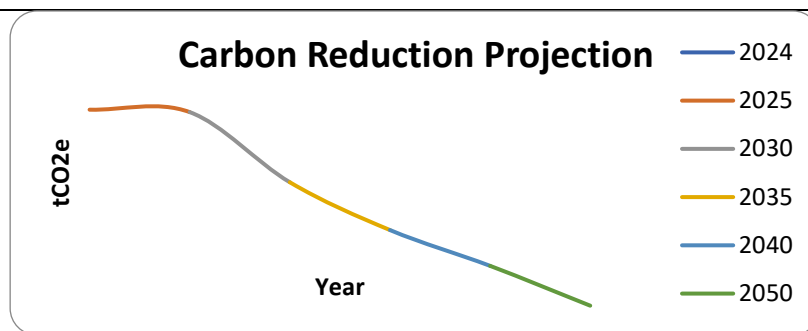
Matrix Telematics has introduced a Carbon Reduction Report that can be distributed to the relevant team(s) for all figures to be considered and analysed.

Vehicle Type	Number of Vehicles	Avg Mileage	MPG	Fuel (Litres)	Emission Factor	Emissions (tCO ₂ e)
Diesel	95	16500	45	158352.33	2.57	407.10
Petrol	24	16500	45	40004.80	2.07	82.78
Hybrid	4	10000	55	3306.18	0.08	0.26
Electric	7	10000	3.5	90920.00	0.03	3.17

- The total emission (490.13 tCO₂e) has been added to Scope 1.

Currently, fleet represents 83% of emissions reported across the group (130 vehicles included in our fleet), we project that carbon emissions will decrease over the next 5 years with the aim to reduce it to further with an increase of hybrid and electric vehicles whenever possible. All 24 of petrol vehicles will be replaced by hybrid and electric within the next 12 months to reduce. Further considerations on hybrid and electric vehicles to be considered, taking into account role and activities to be carried out. This will represent a CO₂e reduction of 11% compared to current figures.

A projection of our carbon reduction to 2050 can be found below (figures presented are in t CO₂e):



Scope 2 – Indirect Energy Use

In line with the plan for a more defined and structured group, we have been able to reduce energy consumptions at some of the offices by centralizing subsidiaries and operations in the same location. In 2026, the group will be able to further reduce indirect carbon emissions by moving to a new office in London, allowing closure of two existing offices to a more environmentally friendly premises.

Another office is currently being considered to merge two of the existing branches, as considerations are being taken around more efficient energy ratings and more accessible by public transport, to further minimise additional work travel.

Offices	Combined (All Offices)	
	Elec	Gas
	Consumption (kWh)	Consumption (kWh)
Jan-25	18,208.33	0.00
Feb-25	21,109.33	0.00
Mar-25	17,974.33	0.00
Apr-25	17,918.33	0.00
May-25	18,091.33	0.00
Jun-25	18,320.33	0.00
Jul-25	18,480.33	0.00
Aug-25	18,212.33	0.00
Sep-25	36,423.33	0.00
Oct-25	18,231.33	0.00
Nov-25	18,231.33	0.00
Dec-25	18,274.33	0.00

tCO₂e = Total x Electricity Emission Factor / 1000	42.39	0.00
Total EV Emissions	3.17	
Combined tCO₂e	45.56	

- The above figures have been calculated as per the guidelines found on the Government Website¹ – 0.177 kg CO₂e.
- The total energy used (45.56 tCO₂e) has been added to Scope 2.

¹ Rates calculated as per guidelines - [ghg-conversion-factors-2025-condensed-set.xlsx](#)

Scope 3 – Indirect Energy Use (Hotel Stays & Home Working)

As of end of September 2025, and as a reflection of industry changes, a total of 28 employees were recorded as full-time home-based workers, with a further 3 hybrid workers.

Waste produced from work carried out in the field is collected by different waste management teams and treated accordingly.

- For this period, we have a total of 241 hotels requests received, all within the UK, 26% of which have been booked for London area and 74% outside London. This was calculated on an average of 2 nights per stay outside London and 2.5 nights per stay in London – rates used for the calculation are included in the below table.
- Further figures considered are related to full time workers working from home – a total of 28 recorded for 2025, the equivalent to 52640 hours.
- The total for Indirect energy use (58.18 tCO₂e) has been added to Scope 3.

Category	Activity Data	FTE hours	Average number of nights	Emission Factor	Emissions (tCO ₂ e)
Hotels London requested	62	0	2.5	11.5	1.7825
Hotels Outside requested	179	0	2	10.4	3.7232
Total number of homeworking staff	28	52640	0	0.33378	17.57
Waste collection in tonnes	197	0	0	0.45	88.65

Carbon Reduction Projects

The following environmental management measures and projects have been implemented since the first carbon reduction plan was completed in 2025:

- Our environmental management system is UKAS certified to ISO 14001.
- We have invested in a scheduling tool for planning site work and travel routes which will allow us not only to improve efficiency but also minimize travelling and, consequently, CO₂ emissions.
- Considering offices that provide access to EV charging points, or additional ones installed by the group wherever possible.
- Introduction of EV Scheme accessible for all employees.
- All diesel vehicles within our fleet are Euro 6 Diesel, and all drivers are required to use AdBlue diesel exhaust fluid to break down harmful NO_x emissions into harmless natural nitrogen and oxygen gases.
- All lighting situated across all offices have been replaced with LED fittings, with majority installed with sensors and timers, reducing usage.
- We have increased communications with customers via phone/email instead of letters, significantly reducing paper, printer and courier usage.
- Consumables are sent to a centralised location, considering engineers' location, to reduce unnecessary travels to our offices.
- 75% of materials removed from site are returned to our stores for recycling.
- Car sharing is adopted whenever possible, both when commuting to an office or site. When practical, use public transport, especially when commuting longer distances, is encouraged.
- We reduce, whenever possible, face to face meetings and conduct more online meetings. By using platforms such as Microsoft Teams, we can reduce travel and paper waste, meetings can be recorded and documents can be shared electronically.

- We have adopted and increased work from home practices, whenever practical, or hybrid opportunities. We also have a desk rotation plan in place, allowing teams to work from home at least 1 day per week – an attitude that has been adopted by all group companies.
- We have increased the number of recycling bins, encouraging staff to be conscious of and actively reduce their carbon footprint.

In the future, in addition to the changes implemented above, we hope to implement further measures such as:

- We will be increasing the number of hybrid/electrical vehicles in our fleet. Focusing on employees in managerial roles that require vehicle access – this represents a replacement of 15% of the current fleet with lower carbon footprint vehicles.
- Increasing non-driver roles for field staff, where possible. Our current figures show that 29% of future vacancies will not require a vehicle.
- We aim to increase the percentage of packaging that is recyclable to 100%.
- We aim to increase the percentage of waste collected from site for recycling to 85%.

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 the board of directors (or equivalent management body).

Name:	Philip Miller
Position	Chief Executive Officer
Date:	25/03/2026
Signature:	