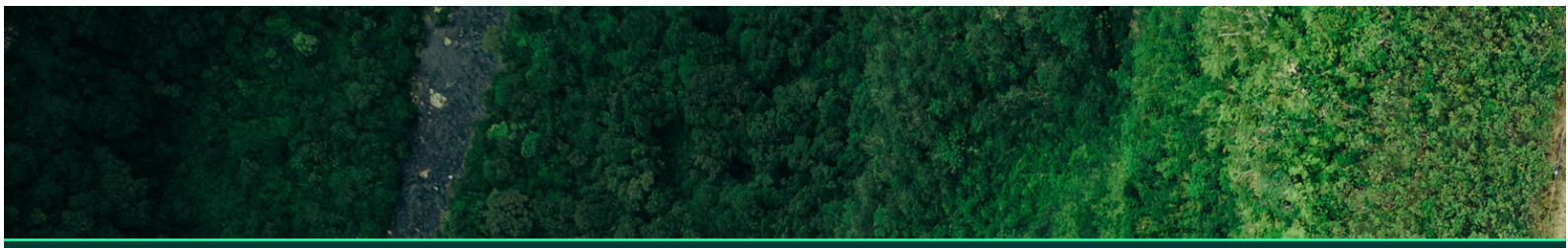

Carbon Reduction Plan

For Moa

Publish date: January 2026

moa

positive planet

MOA Technology is committed to achieving Net Zero emissions by 2045.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest guidance from the Science Based Target initiative (SBTi), who publish research-based timelines outlining the rate of reduction required to limit global temperature increases to 1.5°C compared to pre-industrial levels.

SBTi defines various scenarios under which an organisation can deem itself to have achieved Net Zero. As Moa Technology has no scope 1 or scope 2 emissions, achieving Net Zero will require reducing scope 3 emissions, either by 90% in absolute terms or 97% in both physical (tCO2e/FTE) and economic (tCO2e / £) intensity terms compared to our baseline. For Moa Technology the emissions intensity pathway is most appropriate and as such we will be aiming for this definition of Net Zero.

In addition to long-term Net Zero goals SBTi recommends that organisations commit to near-term targets covering a 5 - 10 years from the initial reporting period and at regular intervals following this. This encourages short-term action while working toward longer-term goals. We are aware that the majority of our emissions sit within our supply chain, and that emissions reductions are therefore reliant on obtaining supplier-specific emissions data and our suppliers own decarbonisation efforts. In line with this we have set near-term targets based on guidance from SBTi around supplier engagement and annual reduction, adapting the latter to ensure alignment with the rate of reduction required to achieve our long-term target.

Near-term targets:

- Maintain scope 1 emissions at zero up to and beyond 2030.
- Maintain scope 2 emissions at zero up to and beyond 2030.
- Engage suppliers to increase annual survey response rates, aiming for overall response rate increases of 15-20% annually.
- Ideally, we are aiming to reduce scope 3 intensity (per FTE and £) by 15% annually in compound terms, achieving a 62% overall reduction by 2030. This aligns with SBTi guidance but is heavily dependent on obtaining primary emissions data for our supply chain.

Long-term targets:

- Reduce total market-based emissions (scope 1, 2 and 3) by at least 90% by 2045.
- Neutralise any residual emissions using verified carbon offsets.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

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MOA Technology's Carbon Footprint

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. The first measurement will act as Moa Technology's baseline year, this covers January 2024 - December 2024.

Baseline Year: CYE 2024

The current reporting year is the first year that Moa Technology have measured and reported emissions and will serve as the baseline year against which future measurements and reduction targets will be compared.

There are no scope 1 or 2 emissions to report as Moa Technology operates from sites managed by 3rd parties and does not have the authority to implement changes around energy efficiency and/or heating within occupied premises. Emissions from electricity and heating supplied to sites is therefore accounted for under scope 3 - Upstream Leased Assets.

The baseline measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors or other influencing factors to ensure future measurements are comparable. The baseline measurement may also be adjusted where a significant organisational change occurs.

Emissions	Total (tonnes CO_2e)
Scope 1	0.00
Scope 2	0.00
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel	2,487.22

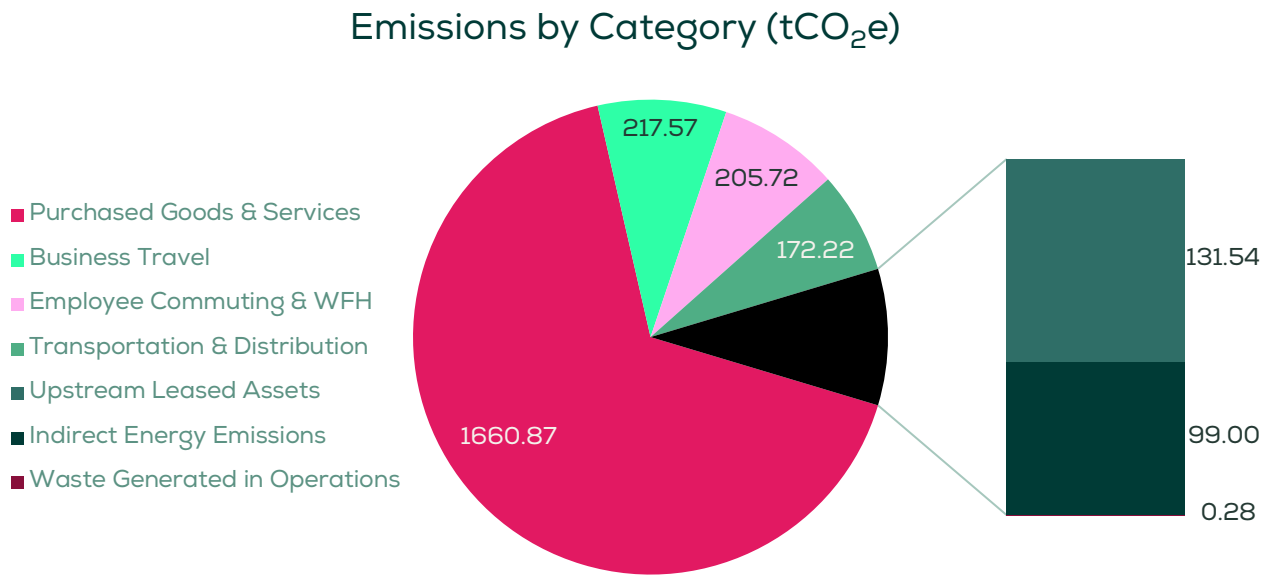
- Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream)	
Total Emissions	**2,487.22**

Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Where available tariff information has been accounted for and incorporated into scope 3 measurements. Net Zero targets and reported emissions figures are therefore based off a market-based approach.

Carbon Intensity Metrics

Baseline year: CYE 2024	Intensity Figures
Employees (tCO_2e per FTE)	34.07
Revenue ($kgCO_2e$ per £)	1.38

Based upon 73 FTEs (full-time employee equivalents) and £1.8 million revenue during the measurement period.


Emissions by Category (tCO_2e)
Purchased Goods & Services
Business Travel
Employee Commuting & WFH
Transportation & Distribution
Upstream Leased Assets
Indirect Energy Emissions
Waste Generated in Operations
217.57
205.72
172.22
1660.87
131.54
99.00
0.28

Measurement Results		
By Scope	tonnes	% of total
Scope 1	0.00	0.00
Scope 2	0.00	0.00
Scope 3	2,487.22	100.00
By Source		
Direct	0.00	0.00
Upstream	2,487.22	100.00
Downstream	0.00	0.00
By Category		
Leased Assets (heating & energy)	131.54	5.29
Company Cars	0.00	0.00
Business Travel	217.57	8.75
Employee Commuting & Home Working	205.72	8.27
Purchased Goods & Services	1660.87	66.78
Transportation & Distribution	172.22	6.92
Waste Generated in Operations	0.28	0.01
Indirect Energy Emissions	99.00	3.98
Total	2,325.27	100.00

Carbon Reduction

Progress

There are no previous existing carbon emission reduction targets against which to report progress as this reporting period is Moa Technology's first measurement and as such there are no comparable previous measurements. Future reporting will assess progress against reduction targets, explore trends by category and identify any notable changes to data used to measure emissions.

Completed Carbon Reduction Initiatives

Prior to engaging with Positive Planet Moa Technology established a Green Team to begin discussions around sustainability across the organisation. This team is made up of representatives from various departments to support the management of data, roll out of initiatives and communication throughout the organisation. To date the company has engaged with landlords across managed sites to initiate discussion around energy efficiency and waste reduction. Additionally, we have:

- Updated signage promoting sustainable use of equipment.
- Partnered with My Green Lab to gain certification of Bellhouse labs - now certified Gold.
- Participated in the 2024 Freezer Challenge.
- Partnered with LabCycle to divert biologically contaminated plastics away from incineration (pilot study in 1 lab).
- Partnered with TerraCycle to divert clean lab plastics away from incineration.
- Rolled out virtual Environmental Awareness training to all staff.
- Offer an EV salary sacrifice scheme.
- Circulated waste guidance/protocol to encourage staff to dispose of items using the correct waste stream.
- Placed general recycling bins and glass recycling points in labs.

Moa Technology has now committed to measuring business emissions annually while working towards improvements to address and reduce emissions, to this end Positive Planet have been appointed to support with calculating, tracking and reducing emissions.

Future Carbon Reduction Plans

Positive Planet recommends the following actions to begin addressing and reducing emissions. Recommendations are based on the current information available and may be required before further suggestions can be made, especially where engagement with a third party is needed before timelines for implementation of actions can be confidently established.

Action Plan – scope 1 & scope 2			
Activity No.	**Activity**	**Target Date**	**Category**
1	As a growing business there is potential that Moa Technology will outgrow currently occupied premises, with this in mind the below should be factored into any decisions around new office/laboratory spaces as and when this becomes relevant. Electricity: • Does the landlord procure 100% renewable energy. Or, where utilities are arranged independently, can Moa Technology procure a 100% renewable tariff to supply the space? • Is the building fitted with on-site renewable energy generation technologies to reduce costs and reliance on the National Grid? • Is the building ISO 14001 accredited or have similar credentials around environmental management? Heating • Avoid buildings with gas heating as a priority. • Is there opportunity to move into a property which benefits from a district heating programme? • Opt for buildings fitted with alternative solutions such as heat pumps, electric space heaters or electric derived air conditioning systems (ensuring these are well maintained to avoid any F-gas leaks).	n/a	Stationary Combustion, Purchased Electricity

Action Plan – scope 3			
Activity No.	Activity	Target Date	Category
1	Explore options around appointing dedicated sustainability officer/similar to lead on the management of data, internal reduction initiatives and stakeholder engagement. There are a number of approaches which can be taken to ensure the required level of resource is available to continue to drive sustainability, including in-house hiring, extending existing personnel responsibilities (where feasible with workloads) or hiring 3rd party resource on a retainer basis.	Q1 2026	All
2	Carbon Awareness Training for the Green Team and wider employee base is currently scheduled to go ahead with Positive Planet's training team in May 2025. This will equip attendees with the ability to discuss sustainability related topics with increased confidence and encourage open communication regarding barriers and solutions. Further training and opportunities to engage employees should be continually reviewed to ensure alignment and continued buy in.	2025	All
3	Develop a Sustainable Procurement Policy and adopt into existing procurement processes. The policy should outline Moa Technology's commitment to Net Zero and how suppliers are expected to support this by reporting / developing their own emissions measurements and reduction strategies. This policy will support future efforts to obtain primary emissions data by building emissions reporting mechanisms into existing relationships, contracts and supplier management processes.	2026	Purchased Goods and Services
4	While developing the above policy review internal purchasing approaches and processes to identify opportunities to engrain sustainability into procurement decisions internally. Factors for consideration when purchasing consumables include:	2026	Purchased Goods and Services, Waste

	- Re-useability - Where single use consumables are the norm is there a reuseable option available through a return scheme/in house cleaning? - Packaging - Prefer minimal packaging, sustainably sourced materials and paper/other readily recyclable materials. - Reduced individual packaging - When bulk ordering consumables is there an option to purchase a single container of loose items over a container of individually wrapped items? Where not feasible are there any options for product packaging to dispense a single item at a time and store remaining stock safely away from contaminants? - Product materials - Opt for re-usable items where feasible (and ensure re-use). Also opt for items derived from recycled materials where available. - Chemicals/solvents - Opt for 'green' alternatives (e.g. CPME, MeTHF, Cyrene, MeCN). **To ensure the benefits of selecting goods with demonstrable sustainability credentials is reflected in emissions figures it is vital to obtain product carbon footprint information for purchased goods where available.**		
5	The review of purchasing criteria outlined above can be supported by an audit of SOP's to identify opportunities to optimise the use of materials within labs. Reducing the rate at which consumables, materials and chemicals are used will reduce the need for new purchasing and allow resources to 'go further'. The 12 Green Chemistry Principles provide a good basis for areas of focus. Potential opportunities for reducing consumption of materials include: - Reduce - Is it possible to use less chemical/solvent for nonexperimental purposes where quantity isn't monitored? Is it possible to use less single use items by opting for an alternative re-useable item or one using less material	2026	Purchased Goods and Services, Waste

	(e.g. use of reuseable pipette tips for bench work)? - Reduce - Consider whether certain single use items are required for all current use cases. (e.g. single use gloves/plastic film wraps/stickers) - Re-use - Use of consumables which can be re-used (glass/metal) should always be preferred over use of items which cannot be cleaned/processed for re-use. Where items are necessarily single use this is not plausible, however, continued review of available alternatives should continue. - Reduce - Consider the size of consumables/vessels required. Can a smaller item be used without impacting work?		
6	Implement the above Sustainable Procurement Policy. Moa Technology carried out supplier surveying as part of the 2024 measurement, obtaining a 19% response rate. Extended timelines for future measurements, reminding suppliers of the importance and further supplier engagement is projected to increase supplier response rates compared to initial engagement. Moa Technology has already identified priority suppliers and requested emissions information from them, future measurement projects will aim to expand the scope of outreach annually while developing engagement. This data collection will support Moa Technology's reduction journey by gathering primary data, allowing a move away from spend-based estimation, for future measurements & allowing tracking of supply chain integration towards Net Zero. Creating a transparent approach to a sustainable procurement policy with suppliers will result in better communication towards this goal. Each year Moa technology can expand the scope of suppliers that it communicates with regarding sustainable procurement, creating a fully engaged supply chain. Some suppliers may need assistance with accurate	2027	Purchased Goods and Services

	recording/measuring of emissions, which Moa Technology can help with.		
7	Engage courier service providers to obtain primary reports regarding shipping emissions. Where emissions reporting maturity is not established liaise with existing providers to communicate the ambitions of the Sustainable Procurement Policy and understand their own decarbonisation roadmap.	2026 & onward	Upstream Distribution
8	Currently activity-based measurement of travel is viable for a subset of employee car travel (expensed mileage & taxi report), air and rail travel. Details regarding haul and flight class allow for granular tracking of flight emissions, while average assumptions are currently used for car size and engine type. Improvements here would allow for increased granularity and tracking of trends in hybrid and EV vehicles. As at the 2024 measurement 45% of travel emissions, and 86% of hotel emissions, are estimated via a spend-based approach. To track the impact of sustainable choices when travelling a move to activity-based data is required, requiring review of expense systems and/or internal processes for Ad Hoc data capture.	2026 & onward	Business Travel
9	While working to improve data quality the development and implementation of a Sustainable Travel Policy will facilitate sustainable travel choices when travelling for business or commuting. The priorities within this policy should support active and low emission travel options where feasible, with choices such as opting for economy over business class being encouraged where high emission modes are unavoidable. Utilise the emissions travel hierarchy when developing the policy: 1. Digital communication 2. Walking and cycling 3. Public and shared transport 4. EV's and car sharing/clubs 5. ICE vehicles and car sharing/clubs	2026	Business Travel, Commuting

	6. Air travel		
10	To support the Sustainable Travel Policy and employee's choices consider creative ways to engage and support the workforce to influence change. An EV lease scheme is currently in place with Octopus Energy and the Green Team continues to review opportunities around cycle to work scheme, bike rental and car pooling platforms. Further examples that may be considered in the future include setting an internal carbon budget, extra holiday days for low emission travel, linking emissions with bonuses, subsidised travel or equal mileage payments for diesel/petrol/EVs/cycling.	2027	Business Travel, Commuting
11	To address home working emissions Moa Technology should communicate the options for employees around renewable domestic energy tariffs and heating the person (with infra-red heaters) or the room (with space heaters) rather than relying on central heating. In order to quantify and account for the impact of the above and wider homeworking habits, more thorough employee surveying should be considered to gather increasing detail around home working set-ups and behaviours. These surveys can include home energy tariff details, electrical cost/usage, appliance usage and entire homeworking set ups.	Q3 2026	Home Working
12	A better understanding can allow for personalised and tailored recommendations to employees to reduce their environmental impact. Moa Technology can provide employees more energy-efficient resources to align with the target of carbon reduction.	2027	Home Working
13	Continue to liaise with landlords across occupied premises, aiming to understand their intentions around, and encourage the implementation of, low-cost heating efficiency options such as reducing thermostat temperatures, adding heat & solar control reflective window sheets and improving heat retention throughout buildings.	2026	Leased Assets

	While engaging with landlord at the Stockbridge site regarding lower cost measures also enquire about longer term, higher cost solutions to the kerosene heating system - initially suggesting an energy audit to assess feasibility and payback periods. Examples for consideration include electric boilers (if feasible), on-site renewable solar PV panels, solar heating or heat pumps. As Moa Technology is not the sole occupier of any premises, other companies within the buildings may be interested in discussing the above and joining an informal meeting/working group around building decarbonisation. *The initial target date is aimed at engaging landlords and understanding ambitions around decarbonisation.*		
14	While engaging with landlords aim to ascertain plans to reduce energy consumption within occupied and communal spaces. This will include understanding energy efficiency measures already in place and any plans for, or approval of, further development of energy management systems, such as ISO 14001. Examples of measures which landlords can take to reduce energy consumption include: - upgrading lighting to LEDs - introducing PIR sensor lighting, and aligning sensor times to usage patterns (e.g. 3 minutes for corridors, 20 minutes for working spaces) - installing timers on communal sockets/equipment - reviewing and renewing inefficient equipment (when at end of life), and actively consider the energy efficiency of equipment when new purchases are required (e.g. printers, fridges, dishwashers) *The initial target date is aimed at engaging landlords and understanding ambitions around decarbonisation.*	2026	Leased Assets

15	Establish when current energy contracts reach maturity to allow forecasting for the procurement of 100% renewable electricity based off discussions with landlords and their willingness to commit to this. Separate timelines around renewable energy at each premises will be set once further information has been obtained. The procurement of 100% renewable energy will reduce market-based scope 2 emissions for the relevant areas to 0 tCO_2e. *The initial target date is aimed at establishing when current contracts mature to allow accurate target setting for the procurement of renewable energy.*	2026	Leased Assets
16	While working with landlords to reduce energy consumption and procure renewable energy Moa Technology should continue to encourage behavioural initiatives within the workplace for reduction of emissions, including clear messaging for turning off lights, monitors, computers and lab equipment where appropriate. Moa Technology can further contribute to reducing energy consumption actively considering the energy efficiency of new equipment such as printers, monitors and laptops. While lab equipment options may be more limited consideration should be given where possible.	2025 *& onward*	Leased Assets
17	In spaces in which Moa Technology is the sole occupant, and where 24-hour power supply isn't required for lab operations, it is recommended to install timers at wall sockets linked to plug banks and align these with work patterns to reduce passive energy consumption by devices left on standby.	2025	Leased Assets
18	Perform a waste audit to identify areas where waste disposal could be improved.	2026	Waste generated in operations

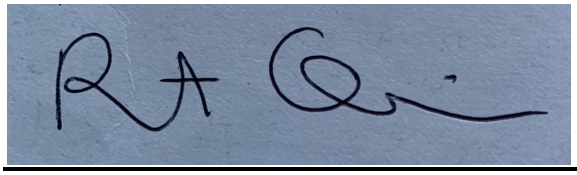
	Expand recycling capabilities to divert as much waste as possible away from incineration/landfill. For example: - Expand LabCycle programme into other labs following initial trial - Set up KimTech glove recycling (possibility of also involving other companies on the Science Park) - Use suppliers who offer take-back schemes for packaging or finished items		
19	Reduce waste generated in operations, for example: - Identify areas where it may be possible to use reusable labware and consumables - Encourage staff to use only required quantity/quality of consumables (e.g. filter tips) - Replace plastic products with biodegradable alternatives (eg plant pots)	2026	Waste generated in operations

Declaration and Sign Off

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

This Carbon Management Plan has been reviewed and approved by MOA Technology's Executive Team.

Signed on behalf of MOA Technology:



Name: Robert Quinn

Position: CFO

Date: 6th Jan 2026

1 https://ghgprotocol.org/corporate-standard

2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting