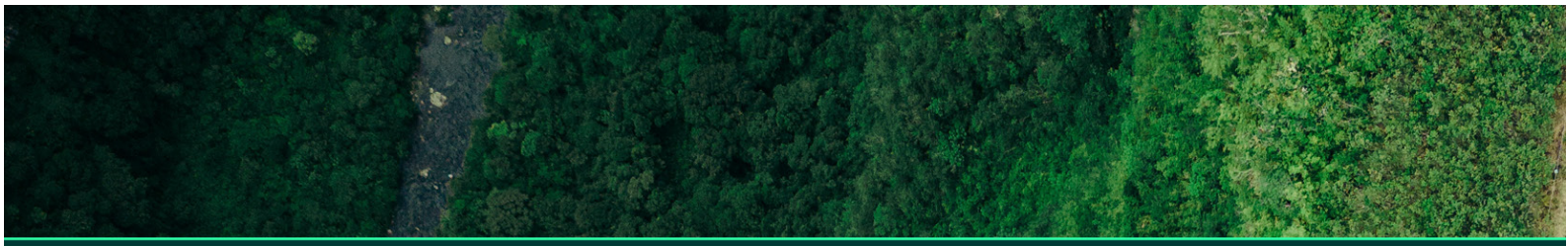


Carbon Reduction Plan for Blue Strawberry

Publish date: January 2026

BLUE STRAWBERRY

positive planet

Contents

Net Zero Commitment

Blue Strawberry is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, organisations should be aiming to reduce greenhouse gas (GHG) emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, Blue Strawberry will need to reduce our absolute emissions by 90% from the base year. SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year) as well as long-term targets.

For **Scopes 1 & 2**, the base year will be **2022**. For **Scope 3** and **overall Net Zero** targets, the base year will be **2024**. The reason for this split base year is the expansion of the emissions inventory during the 2024 measurement. 2022 has been retained as the base year for Scope 1 & 2 to demonstrate the reporting maturity of Blue Strawberry and capture progress made.

Long-Term Targets

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040 from our base year.
- Neutralise any residual emissions (from the remaining <10% of emissions) through permanent carbon removals.

Near-Term Targets

- Reduce scope 1 emissions by 42% by 2030 from our base year.
- Reduce Scope 2 market-based emissions to zero by 2030 by procuring 100% renewable electricity.
- Reduce Scope 3 emissions by 42% by 2030 from our base year.

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.

GHG Emissions Footprint

Base Year GHG Emissions (Scope 1 & 2)

Base year emissions are a record of the greenhouse gases that have been produced in the past and prior to the introduction of any strategies to reduce emissions. Base year emissions are the reference point against which emissions reduction can be measured. Blue Strawberry's base year for Scope 1 & 2 emissions covers January - December 2022.

Base Year: January - December 2022
Organisational carbon emissions have been measured under a different methodology with a more limited reporting boundary for 2022 and 2023. The select Scope 3 categories included are listed below for transparency, though 2022 Scope 3 figures are not used as the base year for Scope 3 or overall emissions. For Purchased Goods & Services, only paper emissions were measured. Market-based emissions are higher than location-based emissions because the tariffs procured by Blue Strawberry have a lower share of renewables than the grid average. The base year 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 base year measurement may also be adjusted where a significant organisational change occurs.

Emission Scopes	**Total (tonnes CO_2e)**
Scope 1	49.9
Scope 2*	*Market-based:* 75.3 *Location-based:* 42.8

Scope 3 including: - Purchased Goods & Services (only paper) - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream) - Operational Waste & Water	9.4
Total Emissions*	***Market-based:*** 134.6 ***Location-based:*** 102.1

*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. test has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

Blue Strawberry will work to minimise absolute emissions. However, given the context of the organisation as a growing organisation, intensity metrics can additionally be used as meaningful indicators of the organisation's progress towards increasing carbon efficiency.

Base Year: **January - December 2022**	**Carbon Intensity Metric (Scope 1 & 2 only)**
Employees (tCO_2e per FTE)	2.49
Revenue (tCO_2e per £m)	10.43

The above carbon intensity metrics use **Scope 1 & 2 only** market-based emissions and are based on 50.3 FTEs and a £12 million revenue during the measurement period.

Current GHG Emissions

Current Year: January - December 2024	
The current reporting year (January - December 2024) is the first year that Blue Strawberry has measured and reported its carbon footprint using the current methodology. The material differences between this reporting period and the base year are the inclusion of Commuting and Homeworking emissions, a much more expansive scope for Purchased Goods & Services, and different calculation methodologies for Fuel- and Energy-related emissions. 2024 will serve as the base year for Scope 3 emissions and overall Net Zero target. Market-based emissions are higher than location-based emissions because the known tariffs procured by Blue Strawberry (representing 55% of kWh activity reported) have a lower share of renewables than the grid average.	
Emission Scopes	**Total (tonnes CO_2e)**
Scope 1	22.3
Scope 2*	*Market-based:* 51.7 *Location-based:* 39.9
Scope 3 including: - Purchased Goods & Services (complete) - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream)	196.8
Total Emissions*	***Market-based:*** 270.8 ***Location-based:*** 259.0

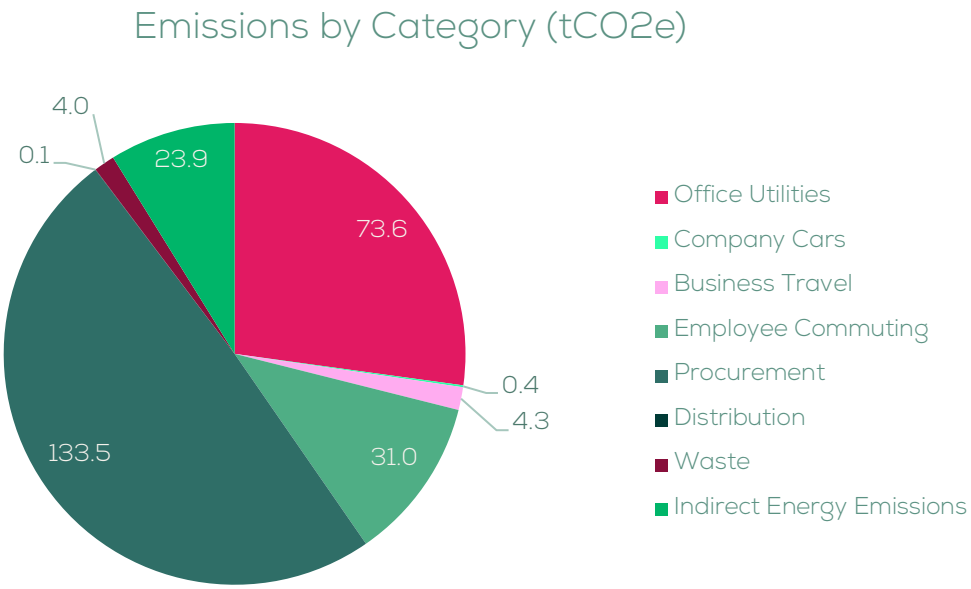
*Purchased electricity can be measured in two ways, A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Blue Strawberry has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

Current Year: January – December 2024	Carbon Intensity Metric (Scope 1 & 2 only)
Employees (tCO_2e per FTE)	1.31
Revenue (tCO_2e per £m)	11.04
Current Year: January – December 2024	**Carbon Intensity Metric (Scope 3)**
Employees (tCO_2e per FTE)	3.48
Revenue (tCO_2e per £m)	29.37

The above carbon intensity metrics use market-based emissions and are based on 56.5 FTEs and a £6.7 million revenue during the measurement period.

Current GHG Emissions Breakdown



The largest category at half of reported emissions is procurement, which covers Scope 3 Purchased Goods and Services. The second largest category at just over a quarter of emissions is office utilities, of which Scope 1 Stationary Combustion (8% of total emissions) and Scope 2 Purchased Electricity (market-based) (19% of total emissions) are the relevant and material scope categories. Other material categories to target are Scope 3 Commuting and Homeworking and Scope 3 Fuel- and Energy-Related Emissions (which will be reduced in line with targeted action elsewhere in the footprint).

Current Measurement Results

For January - December 2024

By Scope	Tonnes	% of Total
Scope 1	22.3	8.2%
Scope 2 (*Location-based*)	39.9	-
Scope 2 (*Market-based*)	51.7	19.1%
Scope 3	196.8	72.7%

By Source	Tonnes	% of Total
Direct	22.3	8.2%
Upstream	236.7	91.8%
Downstream	0.0	0.0%

By Category	Tonnes	% of Total
Office Utilities	61.8	27.2%
Company Cars	0.4	0.1%
Business Travel	4.3	1.6%
Employee Commuting	31.0	11.5%
Procurement	133.5	49.3%
Distribution	0.1	0.0%
Waste	4.0	1.5%
Indirect Energy Emissions	23.9	8.8%

Total	Tonnes	% of Total
Location-based	259.0	-
Market-based	**270.8**	-

Carbon Reduction Planning

Progress against Base Year Emissions

The 2024 measurement utilises different reporting boundaries and calculation methodologies than the 2022 measurement. The material differences between this reporting period and the base year are the inclusion of Commuting and Homeworking emissions, a much more expansive scope for Purchased Goods & Services, and different calculation methodologies for Fuel- and Energy-related emissions. As such, 2024 serves as the base year for Scope 3 emissions and overall Net Zero targets and 2022 serves as the base year for Scope 1 & 2.

There is currently only one year of data available for Scope 3 / overall emissions using the current methodology, so comments on progress against these targets are unable to be made at this stage. Expanding the measurement boundary is seen as a positive step taken by Blue Strawberry to create an increasingly accurate footprint and gain oversight over emissions hotspots. Future reports will assess progress against Scope 3 / Net Zero targets once subsequent measurements have been completed.

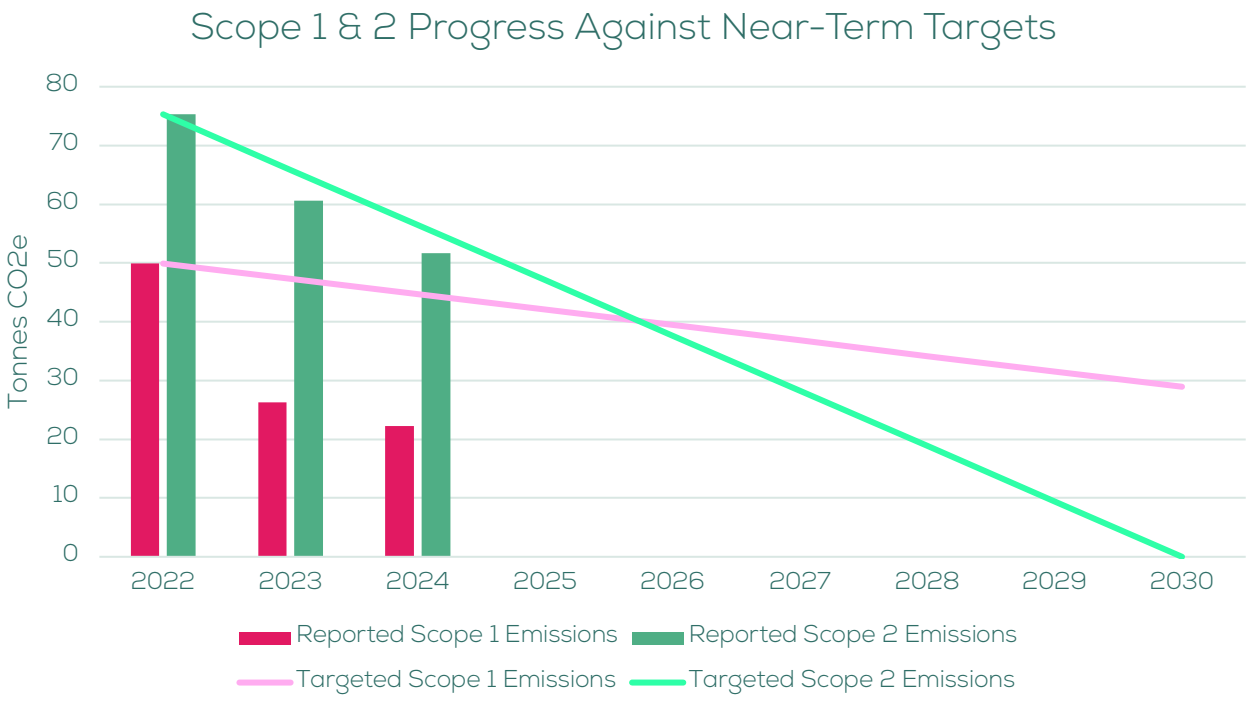
Meaningful comparisons can be made for Scope 1 and 2 emissions against a 2022 base year. The decrease in Scope 1 emissions reflects a decrease in natural gas consumption and decrease in refrigerant leaks since the base year. Emissions from company vehicles have also decreased since the base year, however this could be due to methodological differences rather than a decrease in activity. Scope 2 emissions have also decreased since the base year. This reflects a decrease in reported kWh activity since the base year. However, some caution should be applied in interpreting these figures: tariff information was only available for 55% of electricity consumption in the most recent reporting period (compared to 100% for the base year) so there may be underreporting of market-based emissions if the remaining 45% of kWh consumption utilises tariffs that have a below grid average share of renewable energy in the fuel mix. It is recommended that Blue Strawberry remeasure base year emissions to the new methodology in the future, in order to make more accurate and meaningful assessments of progress.

Emission Scopes	Absolute Carbon Emissions (tonnes CO_2e)		% Change
	Base Year: January - December 2022	Current Year: January - December 2024	
Scope 1	49.9	22.3	- 55.3%
Scope 2 *(Market-based)*	75.3	51.7	- 31.3%
Scope 3	n/a	196.8	Direct comparison not possible due to incomplete Scope 3 in 2022
Total emissions	n/a	270.8	

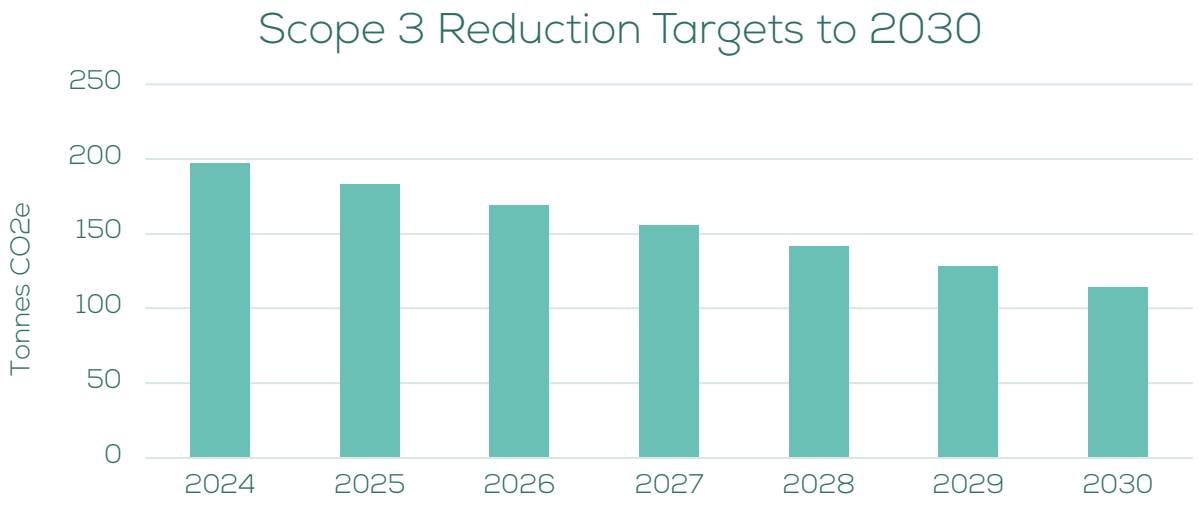
In the above table, **2022** is the base year for **Scopes 1 & 2** and **2024** is the base year for **Scope 3 and overall Net Zero** targets.

Emissions By	Carbon Intensity Metrics (Scope 1 & 2 only)		% Change
	Base Year: January - December 2022	Current Year: January - December 2024	
Employees (tCO_2e per FTE)	2.49	1.31	- 47.4%
Revenue (tCO_2e per £m)	10.43	11.04	+ 5.8%

In the above table, carbon intensity metrics are calculated for **Scope 1 & 2 emissions only**. In future reports, progress will be assessed using a 2024 base year for Scope 3 and overall intensity metrics.



Scope 1 & 2 targets use 2022 as the base year measurement.



Scope 3 targets use 2024 as the base year measurement.

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Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented prior to engaging with Positive Planet.

Activity	Completion Date	Scope
Committed to measuring carbon footprint of business activities year on year to track progress against SBTi-aligned targets and regularly be making improvements to reduce emissions. In 2024, emissions were measured for an expanded inventory. This represents a positive step in the reporting maturity journey for Blue Strawberry, as it captures a more accurate assessment of emissions and allows for reduction measures to be implemented to target hotspots.	2022	1,2,3
Sourcing local, ethical and sustainable food has been a core practice for Blue Strawberry for over 10 years. Efforts to source more sustainable food are made wherever reasonable and practical.	Ongoing	3
Blue Strawberry has engaged in carbon offsetting practices whilst it works to reduce its organisational footprint. These include offering carbon offsetting to clients for events and supporting tree planting projects.	2022	n/a

Future Carbon Reduction Initiatives

Based on the current measurement, Positive Planet recommends the following actions to begin addressing and reducing emissions.

Scope 1 & Scope 2 Reduction Initiatives			
No.	**Activity**	**Target Date**	**Category**
1	Purchase electricity for all relevant sites through a 100% renewable energy tariff as soon as financially feasible, such as when current tariffs come up for renewal. This will reduce market-based emissions for Purchased Electricity to zero. If 100% renewable tariff is not feasible, aim for tariffs with the highest proportion of renewables.	2026	Purchased Electricity
2	Encourage energy-saving behaviours among staff to reduce energy demand through implementing behaviour change initiatives within the workplace, such as turning thermostats/radiators down, not opening windows when the heating is on, clear messaging to turn off lights/equipment. Assigning roles and responsibilities to Green Team members will allow for high-level monitoring of energy use to understand savings and pinch points.	2026	Stationary Combustion Purchased Electricity

3	Engage with the landlord to implement low-cost energy efficiency measures to reduce the overall amount of energy consumed at operational sites. Examples of reduction measures include: - Adding heat & solar control reflective window sheets. - Optimise boiler configuration to reduce gas consumption, such as reducing the boiler temperature. - Reviewing building operations to ensure efficient use of space and operational hours. - Investigate automation of building controls, such as PIR sensor lighting and installing timers on sockets/equipment to align with operating periods - Upgrading lighting to LEDs - reviewing and renewing inefficient equipment and machinery (when at end of life), and actively considering energy efficiency when new purchases are required (e.g. laptops, fridges, dishwashers) Invite colleagues from the Green Team and across the business/sites to openly explore challenges and barriers to optimising energy efficiency and strategy. A timeline for implementation of chosen reduction initiatives should be agreed.	2026	Stationary Combustion Purchased Electricity
4	Conduct a site energy efficiency audit with the aim of further minimising consumption of energy where possible. This will be completed either through using an external consultant or in-house using tools such as Business Energy Scotland's energy audit checklist. This will assess feasible options and payback periods for energy efficiency improvements and onsite energy generation, and can inform longer-term strategy.	2026	Stationary Combustion Purchased Electricity

5	Following an energy audit, engage with the landlord to investigate the viability of larger cost investment (where appropriate) such as: - replacement of gas boilers with electric alternatives, including heat pumps, electric boilers or HVAC systems - installation of insulation and upgrading to double glazed windows. - solar PV panels with battery storage For hot water needs, options include under-sink heating or solar water heating systems. The availability of local heat networks can also be investigated (see https://www.gov.uk/government/publications/heat-network-zoning-maps). Alternatively, where high-cost investment is not viable, encourage upgrading existing systems (e.g. to condensing boilers) to increase efficiency while actively exploring cost-effective replacements. There is currently a government grant available to support with the cost of infrastructure upgrades to low carbon heating systems, see the Boiler Upgrade Scheme for more details.	2028	Stationary Combustion Purchased Electricity

6	The current fleet consists of 4 petrol vans. In order to address emissions from the fleet, a review of company vehicles to outline a strategy for beginning or further expanding fleet decarbonisation is required. Key considerations for the strategy include: - Determining if fleet size can be reduced through optimising logistics or outsourcing to providers with robust electrification/HVO infrastructure. - Determining which vehicles to electrify first, dependent on: • which vehicles are used most • which vehicles are most polluting • which vehicles are closest to end of life - Identifying solutions for the decarbonisation of different vehicles e.g. procuring increasing quantities of alternative fuels like HVO; switching to electric vehicles at current vehicle end of life - Giving consideration to supporting infrastructure at premises e.g. HVO refuelling stations; EV charging infrastructure There are currently the following grants available to help with the cost of fleet electrification: • Plug-in Van and Truck Grant • Electric vehicle infrastructure grant for staff and fleets • Electric vehicle infrastructure grant for landlords • Workplace Charging Scheme	2027 (NB: many of the grants close Q1 2026)	Mobile Combustion

Based upon the above completed and planned initiatives, it is projected that Scope 1 carbon emissions will decrease to **12.9 tCO_2e** by 2030 and Scope 2 carbon emissions will decrease to **0 tCO_2e** by 2030.

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Scope 3 Reduction Initiatives			
No.	**Activity**	**Target Date**	**Category**
1	Put processes in place to improve data quality by collecting activity-based data in the following areas: - Waste (weights / volumes, type of waste, disposal stream) - Business Travel (mileage for underground, bus and some taxi journeys)	2026	Operational Waste Business Travel
2	Set up a Green Team made of members from different departments to lead on projects and initiatives across the organisation. Members of the Green Team will be tasked with key responsibilities such as contributing to and executing carbon reduction plans, managing data, and providing information to colleagues, and benefit from prioritisation for Carbon Literacy/Couch to Carbon Zero training. Provide funding for the Green Team to host events focused on increasing knowledge and raising awareness of climate change and other environmental issues.	2026	All scopes
3	Consider providing sustainability training for employees, such as Carbon Literacy Training or Couch to Carbon Zero training, to increase engagement and skills across the team. This can be done in phases, starting with the Green Team and leadership, and then rolling out to the wider employee base (including new starters). Certified learners typically reduce emissions by 5-15%, with 50% of these reductions typically relating to the workplace.	2026	All scopes

	Businesses that engage with Carbon Literacy Training can also get certified as Carbon Literate Organisations which may bring commercial benefits. Role-specific Net Zero training can also be considered to encourage action from key areas of the organisation.		
4	Develop a Sustainable Procurement Policy with the twin goals of being able to assess and prioritise the sustainability credentials of suppliers, and collect data from suppliers on an annual basis in an effective way. Possible mechanisms to engage suppliers could include: - engaging suppliers by sharing this Carbon Reduction Plan and communicating net zero targets, and asking for suppliers' information in return; - introducing sustainability weighting in tender processes; - adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency; - increasing supplier reporting requirements including provision of supplier-specific data; - partnering with sustainable suppliers and vendors for events and other business requirements. This action will embed sustainability considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, or a demonstrated commitment to Net Zero to be prioritised, as part of a phased approach.	2027	Purchased Goods & Services
5	Commit to a sustainability audit of existing suppliers. Review key suppliers to identify strategic risks and opportunities within the supply chain. Consider desk-based research and/or supplier-surveying to request further information regarding emissions reporting, net zero targets and sustainability ambitions. This data collection will support the reduction journey by:	2027	Purchased Goods & Services

	- improving the accuracy of carbon footprint measurements through collecting supplier-specific data; - allowing the positive impacts from reduction actions to be captured; - encouraging supply chain integration towards Net Zero.		
6	Review goods transportation and business travel suppliers in line with the Sustainable Procurement Policy, to determine their decarbonisation efforts, get primary emissions data and facilitate opting for greener transport providers.	2027	Upstream Transport & Distribution Business Travel
7	Most business travel undertaken by Blue Strawberry utilises public transport already. To tackle emissions from utilising private vehicles (taxis) which make up the remainder of business travel activity, consider reviewing whether these journeys could take place via public transport instead and putting a policy in place that opts for electric vehicle taxis as the default.	2026	Business Travel
8	During the most recent measurement period, there were 15% of usable employees responses returned. 70-80% response rates are ideal to ensure a representative sample. Therefore commuting data is currently estimated using average commuting profiles; primary activity data is required to recommend specific reduction actions. Work to improve reporting of commuting data for the next reporting period via staff engagement. Ideas include discussing results with employees to demonstrate where their actions could have impact, or providing an incentive for completion of the survey.	2026	Commuting and Homeworking

9	It is recommended that base year emissions are remeasured as part of the next measurement project so that meaningful assessments of decarbonisation progress can be made.	2026	All scopes

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will decrease from the base year measurement of 196.8 tCO_2e to **114.2 tCO_2e** by 2030. This is a reduction of **42%** and will keep us on track to Net Zero.

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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 Reduction Plan has been reviewed and approved by the Executive Team at Blue Strawberry.

Signed on behalf of Blue Strawberry:

Name: Simon Youngman

Position: Operations Director

Date: 31st March 2025

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

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