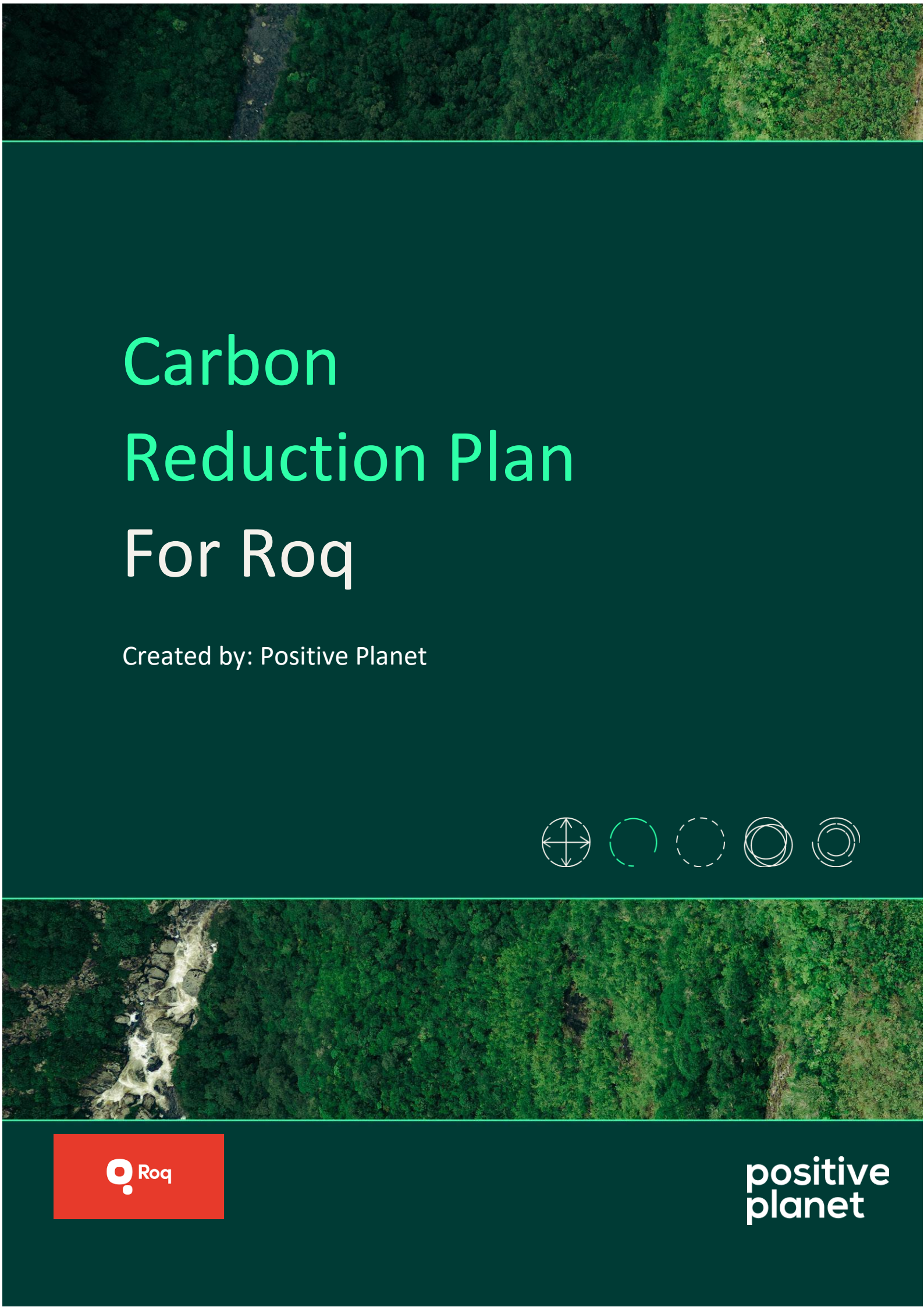




Carbon Reduction Plan For Roq

Created by: Positive Planet



positive
planet

Our Commitment

Roq is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce 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, we will need to reduce our absolute emissions by 90% from our baseline year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the baseline year), as well as long-term targets.

Our near-term targets:

- Reduce scope 1 and 2 emissions by 42% by 2030.
- To procure 100% renewable electricity by 2030.
- Reduce Scope 3 emissions by 42% by 2030.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- 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.

Our Carbon Footprint

Current & 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. We have chosen to set our baseline year as October 2024 – September 2025.

Baseline Year: 2024-2025	
The current reporting year (October 2024 – September 2025) is the first year that we have measured and reported our carbon footprint and will serve as the baseline year for future measurements.	
Emissions	Total (tonnes CO ₂ e)
Scope 1	0.0
Scope 2*	Market-based: 4.5 Location-based: 4.5
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream) - Franchises & Investments	259.1
Total Emissions*	Market-based: 263.5 Location-based: 263.5

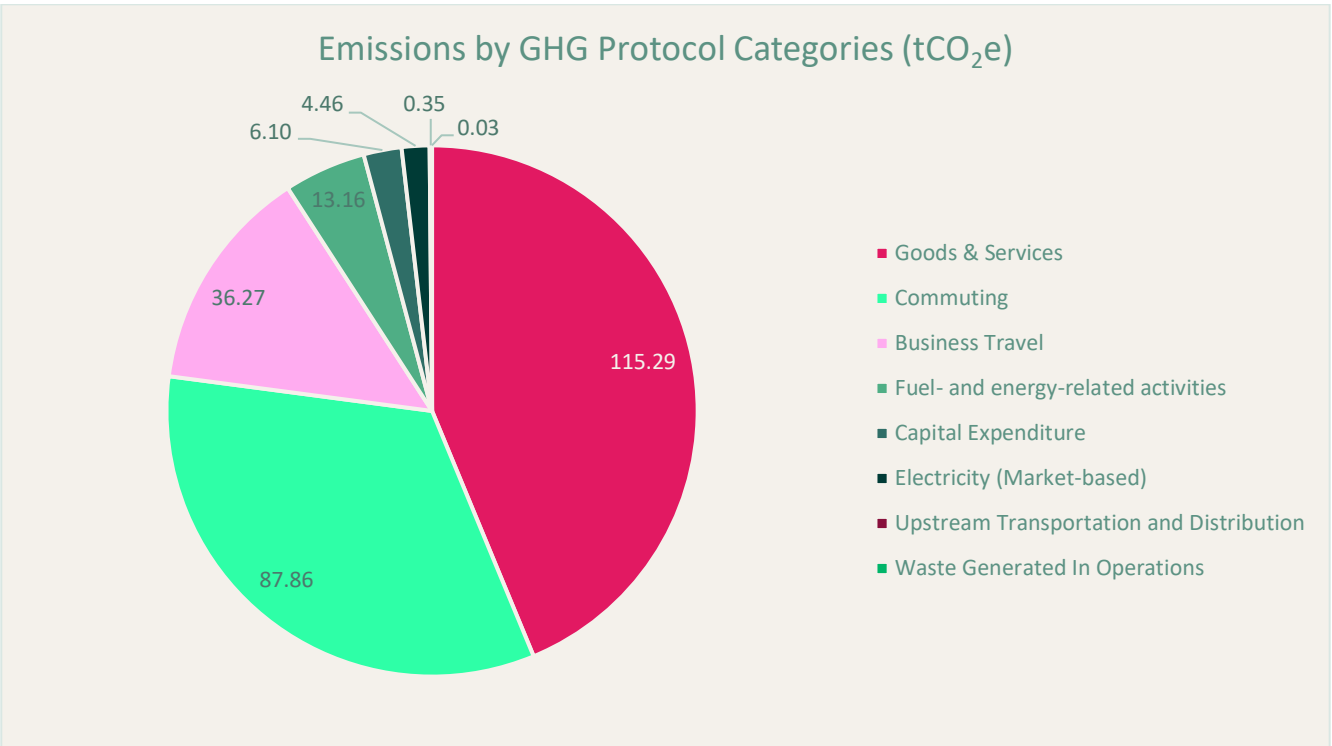
*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully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

Carbon Intensity Metrics

Baseline year: 2022-2023	Carbon intensity metric
Employees (tCO ₂ e per FTE)	2.5
Revenue (tCO ₂ e per £m)	28.7

Based upon 105.5 FTEs (full-time employee equivalents), and a £9 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

Carbon Emissions Breakdown



Our biggest emissions category is Purchased goods and services, totalling 115.29 tCO₂e. This includes activities such as pension contributions, rent charges, legal services and software usage. The second biggest emissions category is Commuting, with a total of 87.86 tCO₂e. This also includes emissions associated with working from home. The third largest source of emissions came from Business travel activities, with a total of 36.27 tCO₂e.

*Indirect energy emissions (GHG category; Fuel- and Energy-Related Activities) are those that occur upstream of energy use. In the other energy use categories e.g. business travel and employee commuting, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

Measurement Results		
By Scope	tonnes	% of total
Scope 1	0.0	0
Scope 2 (<i>Location-based</i>)	4.5	-
Scope 2 (<i>Market-based</i>)	4.5	2
Scope 3	259.1	98
By Source		
Direct	0.0	0
Upstream	263.5	100
Downstream	0.0	0
By Category		
Office Utilities	4.5	2
Company Cars	0.0	0
Business Travel	36.3	14
Employee Commuting	87.9	33
Procurement	121.4	46
Distribution	0.3	0
Waste	0.0	0
Indirect Energy Emissions	13.2	5
Total		
Location-based	263.5	-
Market-based	263.5	-

Carbon Reduction

Our Net Zero targets

Roq is committed to achieving Net Zero by 2040. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

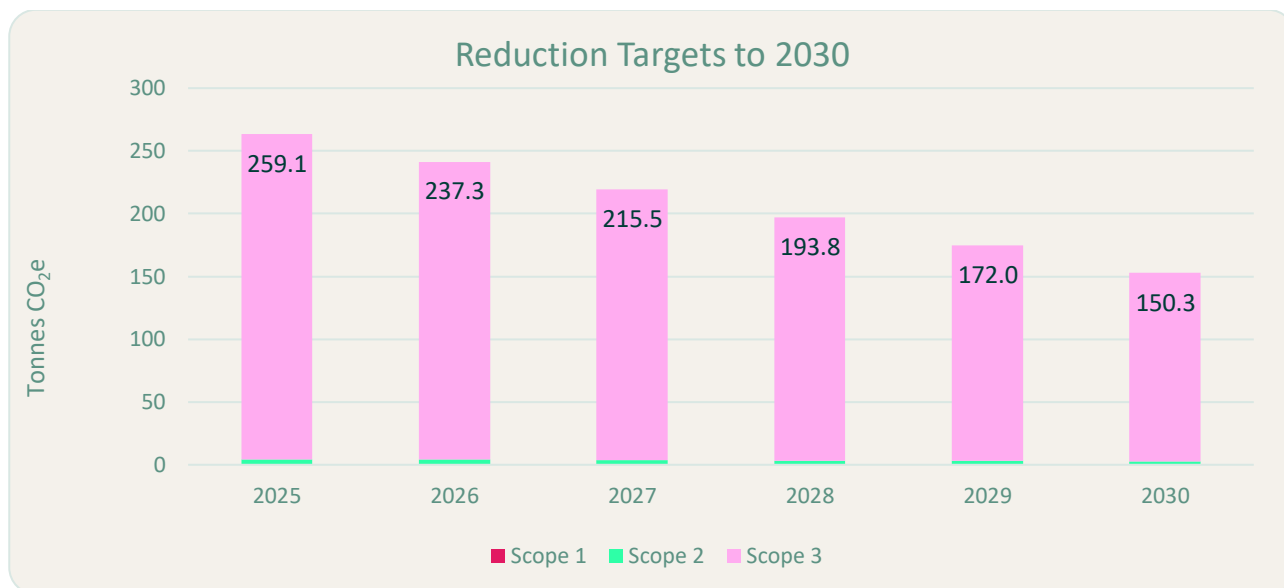
- Reduce scope 1 and 2 emissions by 42% if not feasible by 2030.
- To procure 100% renewable electricity by 2030.
- Reduce Scope 3 emissions by 42% by 2030.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Progress

There are no previous existing carbon emission reduction targets against which to report progress.



Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions. Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.	2026	1,2,3
Sensor lighting is in use in the office space.	2026	2
Roq has an asset list in place for the tracking of capital goods. This will be used to supply more accurate data on capital goods purchased for the next measurement.	2026	3
Roq employees can get involved in positive impact work through the Community Champions scheme, which includes working towards projects that align with the 2030 UN Sustainable Development Goals.	2026	1,2,3

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Activity No.	Activity	Target Date	Category
1	Encourage the landlord/management company at the office to procure a 100% renewable electricity tariff . This change will reduce market-based emissions from the office to 0 tCO ₂ e. The current provider, Npower, offers a renewable energy option for businesses .	2026 - 2030	Purchased Electricity
2	Total location-based electricity emissions (National Grid energy mix) are still 4.5 tCO ₂ e so there is an opportunity to reduce energy use. We will implement behaviour change initiatives within the workplace for reduction of emissions, including clear messaging for turning off lights, monitors, computers, and other electrical appliances where appropriate. We will assign roles and responsibilities to Green Team members. High-level monitoring of energy use is key to understanding further pinch points.	2026	Purchased Electricity
3	Encourage the landlord to implement energy efficiency measures to reduce the overall amount of electricity consumed at sites. Optimise operational procedures and implement energy management systems (such as ISO 14001). Examples of reduction measures include: - upgrading lighting and aligning sensor times to usage patterns (eg 3 minutes for corridors, 20 minutes for working spaces) - installing timers on sockets/equipment - reviewing and renewing inefficient equipment (when at end of life), and actively consider the energy efficiency of equipment when new purchases are	2026-2030	Purchased Electricity

	required (eg laptops, fridges, dishwashers) Invite colleagues from different sites to openly explore challenges and barriers to collaboratively find solutions for reduction.		
4	To completely reduce market and location-based energy emissions to zero, encourage the landlord to install on-site renewable energy generation technologies such as solar PV panels, solar heating, heat pumps (following an energy audit to assess feasibility and payback periods), to generate 100% of heating and energy demand. If the UK Grid is 100% powered by renewable energy before this point, your Scope 2 location-based (and market-based) electricity emissions will already be zero.	2030	Stationary Combustion Purchased Electricity

Based upon the above completed and planned initiatives, it is projected that Scope 1 & 2 carbon emissions will decrease to **0 tCO₂e** by 2030.

We also aim to implement the further initiatives below to reduce Scope 3 emissions:

Activity No.	Activity	Target Date	Category
1	Ensure sustainability is embedded into company culture. This will include many actions such as: - Reviewing company policies to ensure alignment with carbon reduction goals - Outlining responsibilities with regard to sustainability in all job descriptions - Incorporate sustainability into induction processes, to ensure all team members are aligned with the organisation's net zero ambitions - Link carbon reduction to employee KPIs	Ongoing	All categories
2	Consider training and engagement for the Green Team, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related.	2026-2030	All categories
3	Involve Roq's Community Champions with sustainability to lead on projects and initiatives across the organisation as a Green Team. 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 categories

4	Implement a Sustainable Procurement Policy. Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement, procurement policies and contracts, and monitoring reporting mechanisms. Commit to a Sustainability Audit or Survey to request further information regarding credentials – Plan to send these to the top 10 suppliers by spend. This data collection will support reduction journey by gathering important data for future measurements & encourage supply chain integration towards Net Zero. Complete this audit within two phases: 1. Identify suppliers for engagement 2. Formulate and collect data (survey/scoring) Once completed prioritise suppliers with lower carbon footprints as part of the above phased approach. This may also involve purchasing second hand/refurbished (furniture, IT equipment) and extending the lifespan of purchased items. Develop and monitor procurement policy for all new suppliers to align to Net Zero goals.	2026	Purchased Goods & Services
5	Of our Purchased Goods & Services emissions, pension contributions were the second biggest emitting activity. We will research the impact of our current pension provider and assess the feasibility of moving to a more ethical provider or collecting the emissions specific information for our current contributions. See ethical pensions comparison table here.	2026	Goods & Services
6	Use Roq's asset register and ensure we are collecting the information required to use widely available Product Carbon Footprint (PCF) data for our purchases (which will likely mainly include IT). The asset list will need to include the date of purchase, make, model and any other specifications that could differentiate between assets of the same make and model.	2026	Capital Goods

7	Review logistics partners/couriers and utilise the above Sustainable Procurement Policy. Work with providers to gather their emissions data, and/or switch to lower-carbon providers. Prioritise purchasing from local suppliers to limit delivery mileage.	2026	Upstream Distribution Downstream Distribution
8	Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate. Monitor and consider alternatives to air-based travel as a priority and commit to offering support to workforce with options for active travel schemes, such as bike to work or car sharing opportunities. Utilise the emissions travel hierarchy: - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs - Air travel Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO₂e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.	2026	Business Travel Commuting
9	Explore schemes and incentives that will support staff members to opt for low-carbon commuting methods. Whilst Roq does not have direct control of employee commuting choices, it is possible to support employees to make sustainable travel choices and therefore reduce emissions for the company associated with commuting. There will be some overlap here with initiatives to reduce business travel emissions, for example where an employee is supported to switch to an EV which they use for	2026	Commuting

	both commuting and business travel purposes. Examples include: - EV Salary Sacrifice Scheme - Cycle-to-Work Scheme - Installing EV charging facilities at the workplace - Providing secure bike storage and changing facilities at the workplace - Implementing flexible working hours to promote use of public transport outside of peak times - Organise cycling training days to build employee confidence and skills in commuting by bicycle - Choosing locations for all staff meet ups which are easily accessible by public transport and/or allow for car-sharing among employees. The Commuting & WFH survey can be used to help guide decisions, as an indicator of current commuting patterns and opportunity to ask employees about helpful commuting initiatives (if these questions are included next year).		
10	Once the survey returns response rates of at least 70-80%, consider including questions in future homeworking surveys about employee's homeworking environment to assess whether: • Employees have gas heating. • Employees are on renewable energy tariffs at home. To support engagement with the above part of the Green Team's initiatives should be driving wider employee engagement with the company's sustainability journey. This could include communicating the benefits of switching to a renewable home energy supplier. Additional questions can also be asked about commuting support initiatives to gauge interest and potential uptake from employees.	2026	Commuting
11	Data improvement areas for future measurements • Business travel – collect distances for land, air and rail travel activities	2026	Business Travel

	Track hotel stays by location and number of nights, rather than spend data		
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Near-Term Reduction Projections (Scope 3)

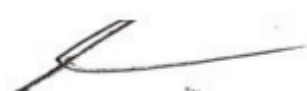
Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will further decrease over the next five years from the current normalised measurement of 259.1 tCO₂e to 150.3 tCO₂e by 2030. This is a **reduction of 42 %** with an **annual reduction of 8.4%** and will keep us on track to Net Zero.

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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

This Carbon Management Plan has been reviewed and approved by Roq Executive Team.

Signed on behalf of Roq:



Name: Stephen Johnson

Position: CEO and Founder

Date: 21st September 2026

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

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