

Carbon Reduction Plan For Wave 9 Managed Services

Publish date: October 2026

Created by: Positive Planet



Wave9 Managed Services Limited

positive planet

Our Net Zero Commitment

Wave9 Managed Services is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, we are 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.

Our Approach to SBTs: While we closely follow the Science Based Targets initiative (SBTi) framework and methodologies as our benchmark for industry best practice, we do not currently undergo the formal SBTi third-party validation process. Instead, we use their rigorous criteria to independently guide, measure, and transparently report on our reduction journey.

To achieve Net Zero, we will need to reduce our absolute emissions by 90% from our baseline year. Following SBTi's best-practice recommendations, we are committing to both near-term and long-term targets.

Our near-term targets:

- Reduce scope 1 and 2 emissions by 42% by 2030.
- To procure 100% renewable electricity by 2028 *[Achieved 2025]*
- Reduce Scope 3 emissions by 42% by 2030.
- Measure all scope 3 categories by 2027.

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 removals annually, starting by 2040.

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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Our 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. We have chosen to set our baseline year as October 2021 – September 2022.

Baseline Year: 2021-2022	
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. In 2026 procurement emissions were readjusted to include the cost of resale goods and services, resulting in a restatement on previously measured emissions.	
Emissions	Total (tonnes CO_2e)
Scope 1	4.72
Scope 2*	Market-based: 3.46 Location-based: 3.46
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) -	1638.99
Total Emissions*	**Market-based: 1647.17** **Location-based: 1647.17**

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Our total emissions equate to a Carbon Intensity Metric of 117.65 tCO_2e per full-time employee equivalent (FTE) based on 14 FTEs during the baseline period (using market-based emissions).

*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.

Current Emissions Reporting

Current Reporting Year: April 2025 – March 2026	
Wave9 changed reporting periods to report annually from April to March. Wave9 confirmed no major changes occurred within in the unmeasured months which would impact emissions.	
Emissions	**Total (tonnes CO_2e)**
Scope 1	0.41
Scope 2*	Market-based: 0.35 Location-based: 3.79
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) -	1437.82
Total Emissions*	**Market-based: 1438.57** **Location-based: 1442.01**

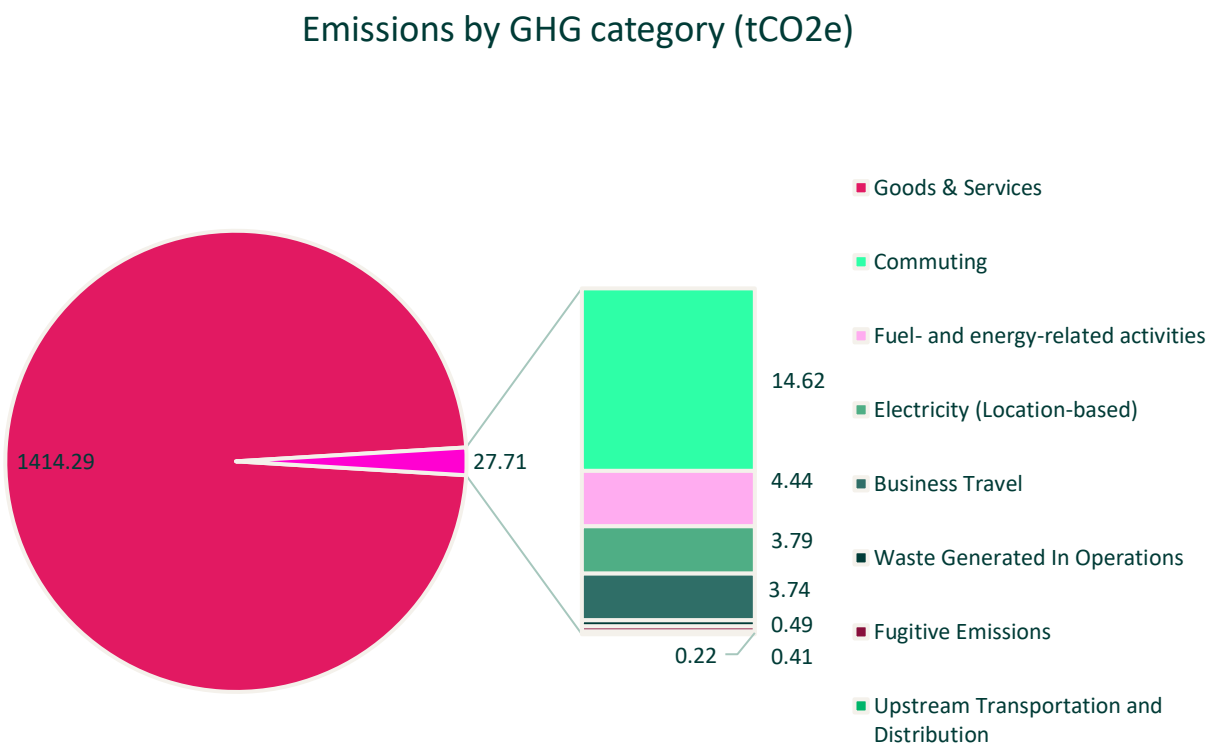
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Carbon Intensity Metrics

Current year: 2025-2026	Carbon intensity metric
Employees (tCO_2e per FTE)	89.89
Revenue (tCO_2e per £m)	270.04

Based upon 16 FTEs (full-time employee equivalents), and a £5.34 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

Carbon Emissions Breakdown



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The biggest category for emissions is Purchased Goods & Services, with an emissions total of 1,414.29 tCO2e. Of this, 1,373.93 tCO2e are as a result of resale activities of electrical equipment and installation. The second largest category is Commuting with 14.62 tCO2e. This includes emissions associated with homeworking. The third largest category is Fuel- and energy-related activities, totalling 4.44 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.

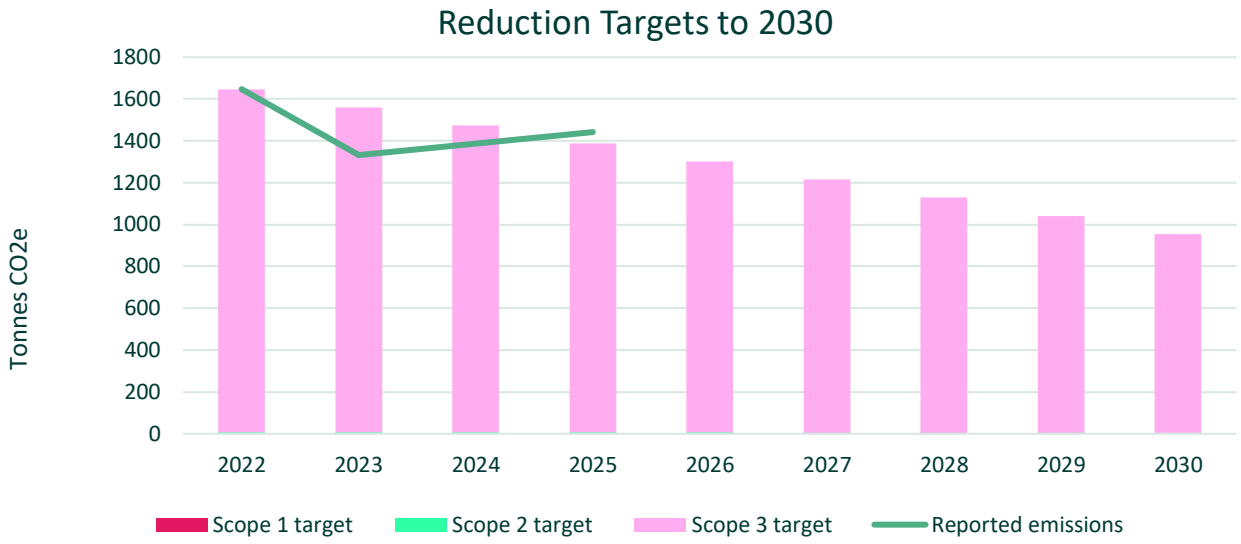
Progress

Emissions	Total Carbon Footprint (tonnes CO_2e)		% Change
	Baseline year: 2021 - 2022	Current year: 2025 - 2026	
Scope 1	4.72	0.41	-91%
Scope 2 (Market-based)	3.46	0.35	-90%
Scope 3	1638.99	1437.82	-12%
Total emissions	**1647.17**	**1442.01**	**-12%**

Emissions	Carbon intensity metric		% Change
	Baseline year: 2021 - 2022	Current year: 2025 - 2026	
Employees (tCO_2e per FTE)	117.65	89.89	-23.5%

We are on track to achieve our near-term targets and will therefore continue to accelerate our progress.

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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.	2023	1,2,3
Created a Green Team to lead initiatives. This team has been made up of members from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2023	1,2,3
Employees at Wave9 are able to access an electric vehicle scheme. This scheme provides an opportunity for colleagues to travel to the site using a lower-carbon mode of transport.	2022	3
Engineers use electric vans rather than diesel vans. This transition has reduced mobile combustion emissions significantly.	2024	1,2
A 100% renewable energy tariff with Octopus Energy is in place at the office site.	2025	2

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The office site has LED lighting	2025	2
Bike storage is available at the office to allow employees to cycle to work	2025	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	Total **location-based** electricity emissions (National Grid energy mix) are still 3.79 tCO_2e 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.	Ongoing	Purchased Electricity
2	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 to LED in downstairs space and introducing more sensor 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	2027 - 2030	Purchased Electricity

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	of equipment when new purchases are required (eg laptops, fridges, dishwashers) - powering down appliances and network equipment overnight Invite colleagues to openly explore challenges and barriers to collaboratively find solutions for reduction.		
3	To completely reduce market and location-based energy emissions to zero, 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. Consider removing on-site stationary combustion (gas) heating. Alternatively, encourage the landlord to do the above or consider moving site. 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. You would still need to consider gas emissions unless removed (or better technology is available).	2030	Stationary Combustion Purchased Electricity

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4	Remaining market-based electricity emissions are from off-site EV charging. To reduce these emissions, we will endeavour to use chargers that use 100% renewable energy.	2027	Purchased electricity (EV)
5	Wave9 have recently upgraded their air conditioning unit to a more efficient model. This action should result in zero leaks and therefore a reduction in fugitive emissions.	2027	Fugitive Emissions

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

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

Activity No.	Activity	Target Date	Category
1	Commit to measuring the remaining downstream Scope 3 categories, meaning that year's carbon emissions measurement will be a full picture of Wave9 Managed Services' carbon impact. Once these are measured, reduction activities targeted at these categories will be able to be created.	2027	Downstream Leased Assets Product emissions Franchises Investments
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. This can include engaging with internal resources on energy use and sustainability provided by the company training package.	2027 - 2030	Commuting & Home Working Business Travel
3	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 undertake desk-based research and/or send supplier survey 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.	2027 - 2030	Purchased Goods & Services

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	Complete this audit within two phases: 1. Identify suppliers for engagement 2. Formulate and collect data (survey/scoring) As a start, we could target our network services, IT and pension providers to gather publicly available emissions data. 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.		
4	Of our Purchased Goods & Services emissions, **pension contributions** were the biggest emitting activity after resale costs. 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.	2027	Purchased Goods & Services
5	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 - 2027	Upstream Distribution
6	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:	2027	Business Travel Commuting

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	- 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 tCO_2e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.		
7	Currently, waste collection is determined by the site rather than the amount of waste Wave9 generate. This data accuracy can be improved by collecting the weight of waste disposed of, reducing the bin size for general waste or counting by number of bags of waste disposed of. To reduce **general office waste**, consider implementing a no single use plastics policy in the office.	2027	Waste
8	Explore schemes and incentives that will support staff members to opt for **low-carbon commuting methods.** Whilst Wave9 Managed Services 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 both commuting and business travel purposes. Examples include: - Cycle-to-Work Scheme - Installing EV charging 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	2027	Commuting

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	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). The survey can also be used to understand employee's home renewable energy use, to help gather accurate work from home emissions.		

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will further decrease to 950.6 tCO_2e by 2030. This is a reduction of 42% from our base year 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 Management Plan has been reviewed and approved by Wave9 Managed Services Executive Team.

Signed on behalf of Wave9 Managed Services:

Andy McFarlane

Name: Andy McFarlane

Position: Director

Date: 28.10.26

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

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