

Carbon Reduction Plan

Prepared in accordance with PPN 06/21 / PPN 006

Supplier name:

White Carta Ltd

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Website: <https://whitecarta.com>

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Commitment to achieving Net Zero

White Carta Ltd is committed to achieving Net Zero greenhouse gas emissions across its UK operations by 2040, ten years ahead of the UK government's statutory 2050 target.

As a remote-first software company with no manufacturing operations, no fixed premises, and no company-owned vehicle fleet, our absolute emissions footprint is intrinsically low.

The 2040 target reflects an ambition consistent with our operating model: we have a credible path to absolute Net Zero, not merely net-of-offsets neutrality.

This commitment is supported and adopted at the highest level of the organisation, signed off by the board of directors, and will apply to White Carta's performance of any contract awarded under this commitment.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases produced prior to the introduction of any strategies to reduce emissions. They are the reference point against which future emissions reductions are measured.

Baseline year: 2025

Additional details: This is White Carta's first formal baseline. The company was incorporated in [INCORPORATION YEAR] and began commercial operations in [START OF OPERATIONS]. No prior emissions reporting exists. As an early-stage SaaS company with fewer than ten staff and no fixed premises, the baseline is calculated using a combination of direct measurement (cloud computing) and category-average estimates (travel, working-from-home electricity) based on UK government 2025 conversion factors.

Baseline year emissions:

| EMISSIONS | TOTAL (tCO ₂ e) |
|---|----------------------------|
| Scope 1 (direct — fuel combustion, company vehicles) | 0.0 |
| Scope 2 (purchased electricity, heat, steam) | 0.0 |
| Scope 3 — Business travel (Cat. 6) | 3.5 |
| Scope 3 — Employee commuting & WFH electricity (Cat. 7) | 0.6 |
| Scope 3 — Upstream cloud computing services (Cat. 1) | 0.7 |
| Scope 3 — Waste & other upstream services | 0.2 |
| Total Scope 3 (included sources) | 5.0 |
| TOTAL EMISSIONS | 5.0 |

Note on methodology: emissions are reported in accordance with the GHG Protocol Corporate Standard, using UK Government 2025 Conversion Factors for greenhouse gas company reporting. The required subset of Scope 3 emissions under PPN 06/21 (categories 4, 5, 6, 7, and 9) has been included where material. Categories 4, 5, and 9 are immaterial given White Carta's product is delivered entirely as software with no physical distribution.

Current Emissions Reporting

Reporting year: 2026

| EMISSIONS | TOTAL (tCO ₂ e) |
|----------------------------|----------------------------|
| Scope 1 | 0.0 |
| Scope 2 | 0.0 |
| Scope 3 (Included Sources) | 6.0 |
| TOTAL EMISSIONS | 6.0 |

Year-on-year change: +1.0 tCO₂e (+20%). The increase reflects commercial activity growth — additional client meetings and conference attendance during 2026 — without any change to underlying operational structure. White Carta operates without fixed premises and continues to host all production systems on renewable-energy-backed cloud infrastructure.

Emissions Reduction Targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets:

- 50% reduction in absolute emissions by 2030 relative to the 2025 baseline.
- 80% reduction in absolute emissions by 2035 relative to the 2025 baseline.
- Absolute Net Zero across UK operations by 2040.
- 100% of production cloud infrastructure on renewable-energy-backed contracts by 2027.

We project that absolute emissions will decrease over the next five years from 5.0 tCO₂e (2025 baseline) to 2.5 tCO₂e by 2030 — a reduction of 50%. Year-on-year progression is set out below.

| Year | Projected total (tCO ₂ e) | Reduction vs. 2025 | Milestone |
|------|--------------------------------------|--------------------|--------------------------|
| 2025 | 5.0 | Baseline | First baseline year |
| 2027 | 4.0 | -20% | 100% renewable cloud |
| 2030 | 2.5 | -50% | Halve absolute emissions |
| 2035 | 1.0 | -80% | Offsets cover residual |
| 2040 | 0.0 | -100% | NET ZERO |

Carbon Reduction Projects

Completed Initiatives

The following environmental management measures and projects have been implemented since the 2025 baseline. These measures will remain in effect when performing the relevant contract.

- Remote-first operating model. White Carta operates without any fixed office premises. This eliminates Scope 2 emissions associated with commercial real estate (lighting, heating, cooling) and substantially reduces Scope 3 employee commuting emissions.
- Cloud-first infrastructure on renewable-energy-backed providers. All product hosting and internal systems run on [AWS / GCP / Azure — TO CONFIRM]. The provider's UK regions operate under renewable energy purchase agreements covering 100% of consumed electricity. We monitor cloud usage and consolidate workloads continuously.
- Digital-only product delivery. The Osmosis platform is delivered exclusively as Software-as-a-Service. There is no physical product manufacturing, packaging, warehousing, or distribution.
- Rail-over-air policy for UK business travel. All UK business travel is undertaken by rail or shared road transport where reasonable. Air travel is reserved for international engagements where rail and ferry alternatives are not practical.
- Paperless operations. All contracts, invoices, and internal documentation are produced and stored digitally. There is no routine office printing.

Planned Initiatives

In the future we intend to implement further measures including:

- Annual carbon footprint measurement and public reporting from FY2026 onward, with year-on-year comparison published on whitecarta.com.
- Verified carbon offset programme covering any unavoidable international business travel from FY2027 onward, using projects accredited under recognised UK standards.
- Sustainable procurement policy. From FY2027, suppliers above £10k annual spend will be required to evidence either their own carbon reduction commitment or science-based targets.
- If physical premises are taken in future, lease selection criteria will include a requirement for renewable-energy electricity supply and access to public transport.
- Adoption of an environmental management standard (ISO 14001 or equivalent) by FY2028, formalising the operational controls described in this plan.

Declaration and Sign-Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and the 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 use the appropriate UK Government emission conversion factors for greenhouse gas company reporting (gov.uk/government/collections/government-conversion-factors-for-company-reporting).

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements as applicable to an organisation of White Carta's scale. The required subset of Scope 3 emissions has 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 of White Carta Ltd.

Signed on behalf of the supplier:



Name: Jacopo Spina

Role: Co-founder & Director, White Carta Ltd

Date: 14 May 2026