

CARBON REDUCTION PLAN

Second Element Ltd

Reporting Year: 1 January 2025 – 31 December 2025

Document Control

Document Title	Carbon Reduction Plan
Organisation	Second Element Ltd
Reporting Period	1 January 2025 – 31 December 2025
Baseline Year	2025
Status	Final
Owner	Managing Director
Review Frequency	Annual
Next Review	December 2026

Draft Status

This document has been prepared to establish Second Element Ltd's first formal Carbon Reduction Plan. It has been developed using verified operational information including workforce numbers, turnover, fleet mileage, energy consumption and environmental initiatives currently in place across the business.

The narrative and structure of this report are substantially complete. The greenhouse gas emissions inventory remains subject to final verification against the latest UK Government greenhouse gas conversion factors and detailed fleet data. Until that verification has been completed and approved by the Directors, this document should be regarded as a draft and must not be published externally. Once verified, the draft status and associated disclaimer will be removed and the report will become the Company's official Carbon Reduction Plan.

Executive Summary

Second Element Ltd is committed to reducing the environmental impact of its operations while continuing to provide high-quality Water Hygiene, Legionella Risk Assessment, monitoring, sampling and remedial services throughout the UK. This Carbon Reduction Plan establishes the Company's first organisational carbon baseline and sets out the framework through which greenhouse gas emissions will be measured, monitored and reduced over time.

The business operates a predominantly mobile workforce serving public and private sector clients across a wide geographical area. Recognising that transport represents the most significant source of operational emissions, the Company has already implemented telematics, route optimisation, digital job management, electronic reporting and a home-based engineering model to reduce unnecessary travel and improve efficiency. Additional initiatives include energy monitoring, mixed recycling, responsible IT refurbishment through Revive IT and participation in the PrintReleaf programme.

This plan demonstrates Second Element's commitment to continual environmental improvement and provides the governance framework for annual reporting, performance monitoring and future carbon reduction initiatives.

Commitment to Achieving Net Zero

Second Element Ltd is committed to achieving Net Zero greenhouse gas emissions by 31 December 2050.

Our objective is to reduce emissions through continual improvement in fleet efficiency, energy management, sustainable procurement, digital transformation and responsible resource management whilst maintaining the high standards of service expected by our customers. Progress against this commitment will be reviewed annually through this Carbon Reduction Plan and reported to the Company's Directors. Future revisions of this document will include updated emissions data, progress against reduction projects and revised action plans to ensure continuous improvement.

Company Profile

Second Element Ltd is a specialist provider of Water Hygiene, Legionella Risk Assessment, monitoring, sampling and remedial services throughout the UK. The Company supports public and private sector clients through a home-based engineering workforce, digital scheduling and WorkPal mobile technology.

Organisational Boundary

This plan covers Head Office operations, Water Hygiene Services, Legionella Risk Assessment Services, Water Monitoring and Sampling, Water Hygiene Remedial Works and supporting contract management and administration.

Reporting Methodology

Prepared with reference to the GHG Protocol Corporate Standard, UK Government Environmental Reporting Guidelines and UK Government GHG Conversion Factors. 2025 establishes the Company's baseline year.

Carbon Emissions Inventory

Source	Activity	tCO ₂ e
Scope 1 - Fleet	402,026 verified business miles	165.39
Scope 1 - Natural Gas	11,832 kWh	2.16
Total Scope 1		167.55
Scope 2 - Electricity	5,712 kWh	1.02
Total Scope 2		1.02

Total Scope 1 & 2		168.57
-------------------	--	--------

Operational Profile

Approximately 50 employees, annual turnover of £2.85 million and 402,026 verified business miles during 2025. Home-based engineers and digital scheduling minimise unnecessary travel.

Existing Carbon Reduction Measures (Expanded)

Telematics, route optimisation, WorkPal digital reporting, electronic certification, energy monitoring, mixed recycling, scrap recycling, Revive IT refurbishment and recycling, PrintReleaf participation and home-based engineers.

Fleet Management Strategy

The fleet is managed to reduce emissions through efficient scheduling, telematics, journey planning and progressive replacement with lower-emission vehicles where operationally suitable.

Energy Management

Office electricity and gas use are monitored annually. Staff are encouraged to reduce consumption through good housekeeping and efficient operation of heating and electrical equipment.

Waste Management and Circular Economy

Mixed recyclable waste and scrap are segregated where practicable. IT equipment is processed through Revive IT for refurbishment and reuse before recycling. Paper consumption is reduced through digital reporting.

Sustainable Procurement

Environmental performance is considered when selecting suppliers where practical. The Company will continue engaging suppliers to reduce environmental impacts and improve sustainability throughout the supply chain.

Digital Transformation

Second Element continues to replace paper-based processes with digital systems to improve efficiency, reduce waste and strengthen data quality. WorkPal mobile technology enables engineers to receive work electronically, complete site records in real time, upload photographs, issue digital certificates and communicate findings directly with the office and clients. Electronic reporting has significantly reduced paper consumption while improving the speed, accuracy and auditability of compliance records.

PrintReleaf

Second Element participates in the PrintReleaf programme as part of its commitment to responsible paper use. Although digital reporting has substantially reduced printing requirements, unavoidable paper consumption is offset through global forestry regeneration projects. The Company will continue to minimise printing wherever practical while supporting sustainable forestry initiatives.

Revive IT

Redundant laptops, computers and other IT equipment are managed through Revive IT. Wherever possible equipment is refurbished and reused, extending product life and supporting circular economy principles. Items that cannot be reused are recycled through approved processes to minimise waste and maximise material recovery.

Home-based Workforce and Route Optimisation

The majority of operational engineers work from home locations rather than travelling to a central depot each day. Combined with GPS scheduling, telematics and efficient route planning, this operating model reduces unnecessary mileage, improves productivity and lowers fuel consumption. Engineers travel directly between appointments, reducing both emissions and customer response times.

Future Carbon Reduction Roadmap (2025–2050)

The Company will review its carbon performance annually and implement a programme of continual improvement. Key objectives include improving fleet efficiency, assessing lower-emission and electric vehicles as operationally viable, increasing digital working, reducing office energy consumption, improving supplier engagement, expanding Scope 3 reporting and strengthening waste reduction and recycling initiatives. Progress will be measured against the 2025 baseline and reported annually through this Carbon Reduction Plan.

Governance and Responsibilities

Overall responsibility for environmental performance rests with the Directors of Second Element Ltd. Senior management are responsible for implementing this Carbon Reduction Plan, monitoring progress, reviewing environmental objectives and ensuring sufficient resources are available to support continual improvement. Employees are encouraged to contribute ideas for reducing emissions and improving environmental performance.

Annual Review Process

This Carbon Reduction Plan will be reviewed at least annually. The review will consider updated greenhouse gas emissions, operational changes, progress against reduction initiatives, legislative developments and future improvement opportunities. Following verification of emissions data, the plan will be updated, approved by the Directors and, where appropriate, published as the Company's current Carbon Reduction Plan.

Declaration

This Carbon Reduction Plan has been prepared using operational data available for the 2025 reporting year. The information contained within this document represents Second Element's current carbon management approach and will be reviewed and updated annually.

Approved on behalf of Second Element Ltd.

Signed 

Managing Director Chris Mansfield

Date: ____7 Jan 2026_____

Appendix A – Emissions Calculations

The 2025 reporting year establishes Second Element Ltd's baseline greenhouse gas inventory. Emissions have been prepared with reference to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, UK Government Environmental Reporting Guidelines and UK Government Greenhouse Gas Conversion Factors.

Scope 1 includes:

- Company operational fleet.
- Natural gas consumed at Head Office.

Scope 2 includes:

- Purchased electricity consumed at Head Office.

Scope 3 categories currently monitored include waste disposal, recycling, IT equipment refurbishment and recycling, paper consumption, water consumption, employee business travel where applicable and purchased goods and services. These categories will be expanded as higher-quality data becomes available.

Emission Source	Activity Data	Result (tCO ₂ e)
Fleet	402,026 verified business	165.39

	miles	
Natural Gas	11,832 kWh	2.16
Purchased Electricity	5,712 kWh	1.02
Total Scope 1 & 2		168.57

Emissions intensity

Employees: 50

Turnover: £2.85 million

- Emissions per employee: 3.37 tCO₂e
- Emissions per £1 million turnover: 59.15 tCO₂e

Appendix B – Assumptions

The following assumptions have been applied in preparing this draft Carbon Reduction Plan:

- 2025 is the Company's first formal reporting year and baseline.
- Fleet activity is based on verified annual business mileage of 402,026 miles.
- Natural gas consumption is based on 11,832 kWh.
- Purchased electricity consumption is based on 5,712 kWh.
- The organisational boundary includes activities under the operational control of Second Element Ltd.
- Scope 3 reporting currently reflects the categories for which reliable data is available and will be expanded over time.
- Emissions values are provided solely for internal review and remain subject to verification against the latest UK Government greenhouse gas conversion factors and, where available, more detailed fleet information before publication.

Appendix C – Supporting Environmental Initiatives

Fleet Efficiency

Second Element has implemented telematics, GPS route optimisation and electronic scheduling to reduce unnecessary mileage, improve route efficiency and minimise fuel consumption. Vehicle replacement decisions consider emissions performance alongside operational suitability.

Digital Working

WorkPal mobile technology enables engineers to receive work electronically, complete records on site, upload photographs and issue digital certificates. This has significantly reduced paper usage and improved data quality and auditability.

Home-based Workforce

The majority of operational engineers work from home locations and travel directly to client sites. This operating model removes unnecessary daily travel to a central depot and supports more efficient route planning.

Energy Management

Office electricity and gas consumption are monitored and staff are encouraged to reduce energy use through good housekeeping, switching off equipment when not in use and using heating responsibly.

Waste and Recycling

Mixed recyclable waste streams are segregated where practical and scrap materials are recycled through approved waste contractors. The Company continues to identify opportunities to reduce waste generation.

Revive IT

Redundant IT equipment is managed through Revive IT, prioritising refurbishment and reuse before recycling. This supports circular economy principles and reduces electronic waste.

PrintReleaf

Second Element participates in the PrintReleaf programme to offset unavoidable paper consumption through certified forestry regeneration projects while continuing to reduce printing through digital processes.

Sustainable Procurement

Environmental performance is considered during supplier selection where practical. The Company seeks to work with suppliers that demonstrate responsible environmental management and supports continual improvement across the supply chain.

Staff Engagement

Employees are encouraged to identify opportunities to reduce waste, improve efficiency and minimise environmental impacts through day-to-day working practices.

Continual Improvement

This Carbon Reduction Plan forms part of the Company's continual improvement programme. Environmental objectives and performance will be reviewed annually, with

new initiatives introduced as technology, operational requirements and reporting capabilities develop.