PPN0621 Aligned Carbon Reduction Plan

Supplier Name: Kerv Group Limited, trading as **Kerv**, including subordinate entities: Kerv Digital Ltd. and Kerv Digital India PVT Ltd trading as **Kerv Digital**, Foehn Ltd trading as **Kerv Experience**, Gyrocom Ltd trading as **Kerv Connect**, KCCP Ltd & DoubleEdge Ltd trading as **Kerv Communications & Compliance**, Metaphor IT Ltd trading as **Kerv Transform**, and Monochrome Ltd Trading as **Kerv Consult**.

Publication Date: April 2026 (FY24-5)

Commitment to Achieving NetZero: Kerv is committed to achieving NetZero emissions by 2035, with a target of 2029, using the SBTi for independent target analysis.

Baseline Year: FY 2022-2023

Additional Details relating to the Baseline Emissions Calculations:

Our baseline reporting year is FY22-3 is aligned with our financial year April 2022 – March 2023. While we previously gathered data for FY21-2, aligned with our financial year April 2021-March 2022, we have since set near-term targets with the SBTi (while working towards a long-term target of 2035). We selected the nominated reporting period as our baseline year, according to their guidance. Historical data has however been included within our environmental impact management strategy, to inform the efficacy of our initiative reduction initiatives.

Data includes all scopes across our global operations. Scope 3 emissions are calculated using a hybrid methodology, however, continue to be heavily dependent upon factored spend due to the availability of primary data or actual emissions from our value chain. As per best practice, our past performance data has been revised, in-line with updated emissions factors issued by DEFRA for the associated period(s).

Previous year's data is generally available in the August following the end of the financial year and will be first published publicly as part of our positive impact reports. At the time of writing, we have now published our 2025 Impact Report: Powered by Purpose, and this document includes data from our latest emissions accounting period for FY24-5. It's anticipated that our next update will be post our 2026 Impact Statement, in H2 FY26-7.

Data gathering, analysis approach and resultant calculations for our most recent period were independently compiled and verified by Seismic Change Ltd, using the AA1000 standard.

Baseline Year Emissions

For the period FY 2022-2023 (April – March)

EMISSIONS	TOTAL (tCO_2e)
Scope 1	12
Scope 2	14 (Marked Based)
Scope 3	8,691 (Included Sources)
Total Emissions	**8,717**
Intensity	114.9, per £M of revenue

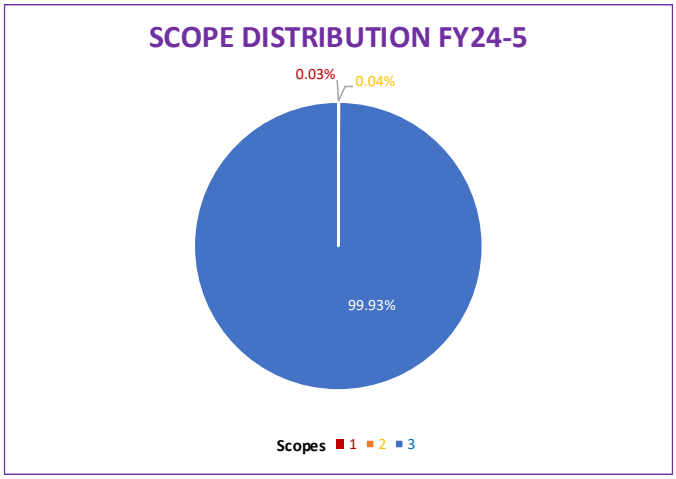
Current Year Emissions

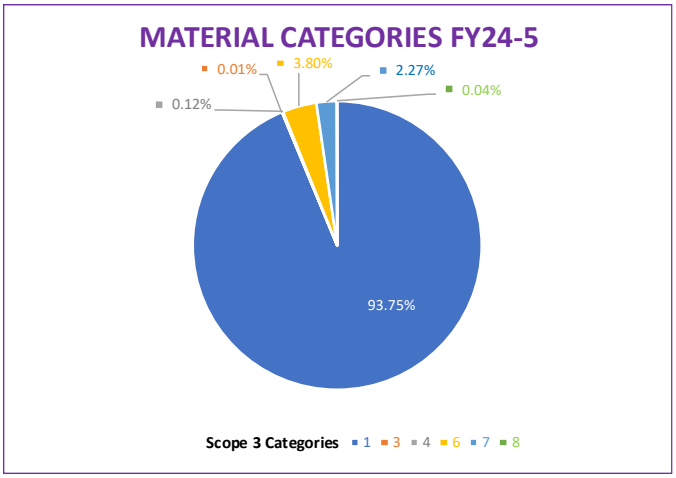
For the period FY 2024-2025 (April – March)

EMISSIONS	TOTAL (tCO_2e)
Scope 1	3
Scope 2	5 (Marked Based)
Scope 3	11,351 (Included Sources)
Total Emissions	**11,359**
Intensity	98.96, per £M of revenue

Current Emissions Makeup

As anticipated, for our most recent reporting period our emissions are nearly all within the Scope 3 boundary, specifically purchased goods and services, and within that context most of our expenditure is directed by our customer activity. As such, our primary focus is working with partners to impact their own footprint, through both customer decision-making and challenging and supporting our suppliers to go further to manage their own impact.





The categorised GHG inventory associated with this makeup, along with the primary impacting activity for our operations is presented below:

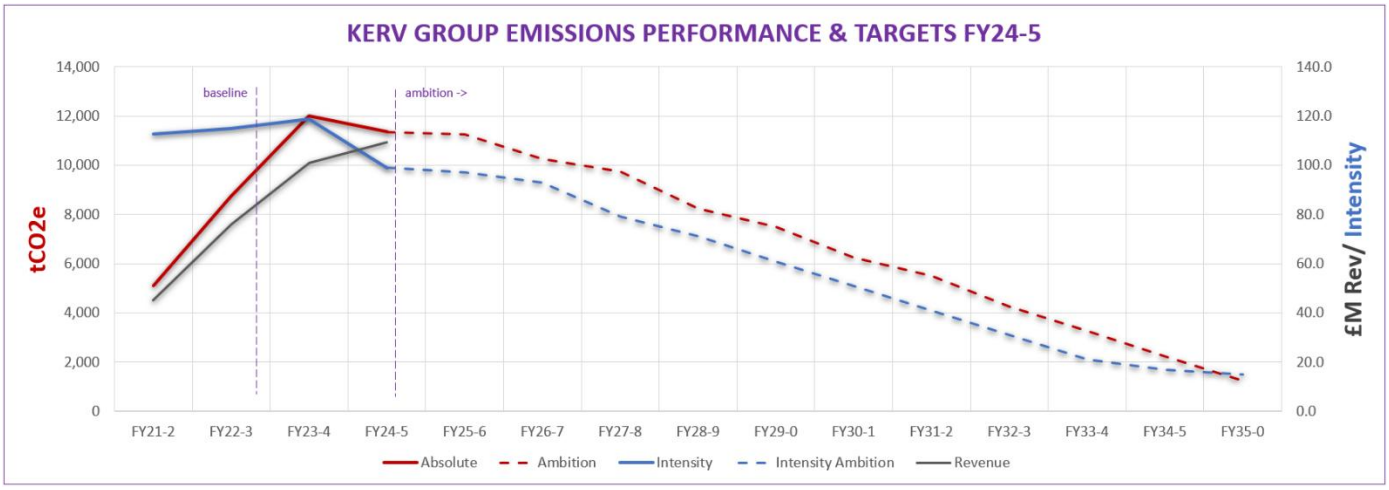
Scope	Category	Activity
1	Company facilities	Natural gas
2	Purchased electricity, steam, heating & cooling	Electricity
3	Category 1: Upstream purchased goods and services	Water supply
3	Category 1: Upstream purchased goods and services	IT infrastructure
3	Category 1: Upstream purchased goods and services	IT support
3	Category 3: Upstream fuel and energy related activities	Electricity T&D
3	Category 5: Waste generated in Operations	Waste to landfill
3	Category 5: Waste generated in Operations	Waste to recovery/ recycle
3	Category 5: Waste generated in Operations	Waste to incineration
3	Category 5: Waste generated in Operations	Waste to composting
3	Category 5: Waste generated in Operations	Waste to energy
3	Category 5: Waste generated in Operations	Wastewater treatment
3	Category 5: Waste generated in Operations	Electrical items waste
3	Category 6: Upstream business travel	Air travel
3	Category 6: Upstream business travel	Land travel (road, rail)
3	Category 7: Upstream employee commuting	Car travel

Scope	Category	Activity
3	Category 7: Upstream employee commuting	Bus travel
3	Category 7: Upstream employee commuting	Rail travel
3	Category 7: Upstream employee commuting	Other modes
3	Category 7: Upstream employee commuting	WFH emissions

NOTE: *Scope 3 Categories 4 (Upstream transportation and distribution) and 9 (Downstream transportation and distribution) are intentionally omitted, as these have been assessed as both negligible and embedded within Category 1(Upstream purchased goods and services). We have discussed and had this approach agreed directly with the SBTi, as part of our assessment and subsequent approval of our near-term target.*

Emissions Reduction Targets

To continue our progress to achieving NetZero, we are now working towards an ambition to reduce our emissions to c. < 1,050 tCO2e by the end of FY 34-5 (with a working ambition of end of 2030), a reduction of 90.1% from our baseline year. Our planned progress against this target is illustrated below. This is a higher ultimate target over a longer period than previously reported; however, it remains in-line with the scale ambition.



Our absolute emissions decreased in the FY24-5 year, principally through our continued focus on renewable energy conversion in our facilities estate. Our revenue-based intensity (tCO2e per £Million of revenue) also decreased, as our supplier environmental management initiatives begin to deliver some early-signs of efficacy. Continuing this trajectory will however be difficult in the current climate.

Year	Scope 1-3 Total	Revenue (£Million)	Intensity
FY21-2	5,090	45.249	112.50
FY22-3	8,691	75.890	↑ 114.9
FY23-4	11,969	101.086	↑ 118.8
FY24-5	11,359	109.4	↓ 98.96

With this, our Scope 1 & 2 near-term Science Based Target of reducing emissions by 43% has now been met, and our focus is almost completely on managing our Scope 3 emissions, specifically purchased goods and services, which makes up >94% of our total.

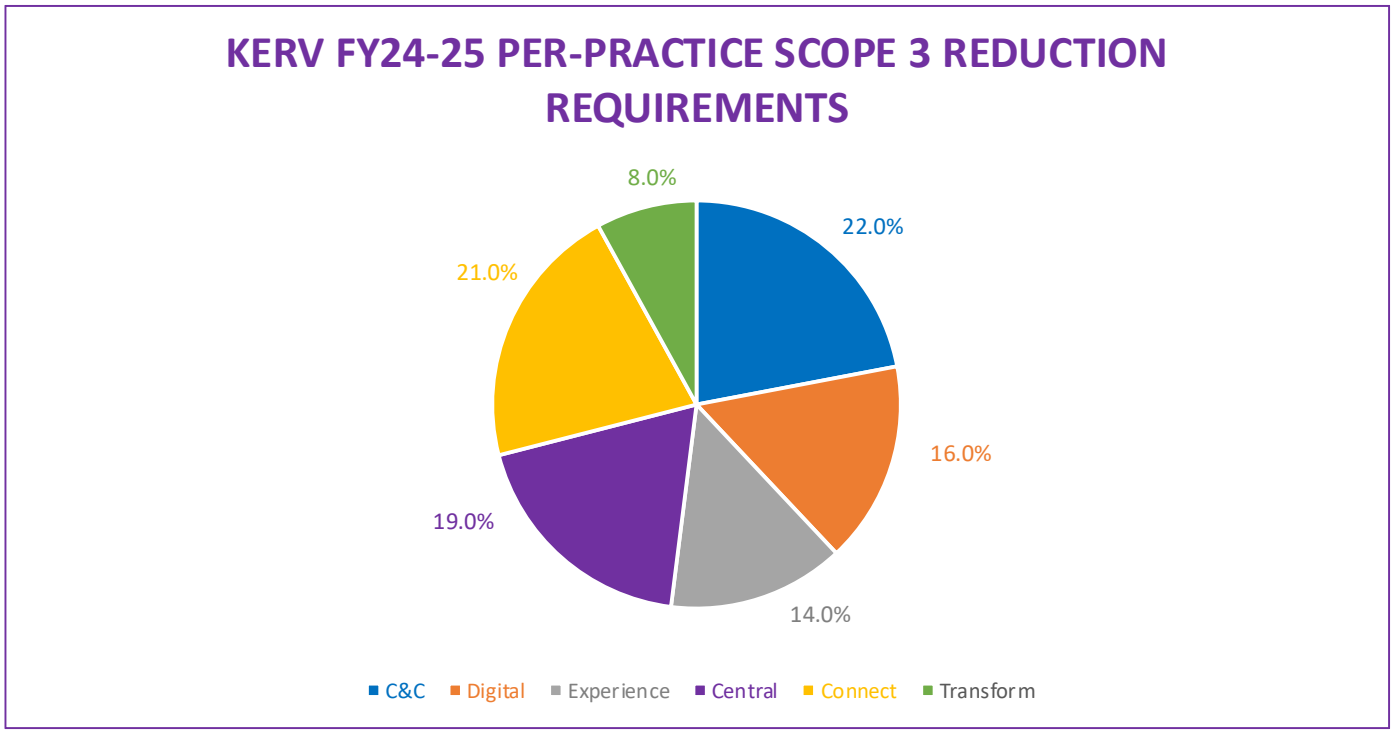
In addition to achieving B Corp in this last financial year, we have also completed significant work in support of setting a long-term target with SBTi, with an ambition to begin the process of assurance with them by the end of this FY.

Considering our highly acquisitive nature and focus on rapid organic growth, and with the SBTi now accepting intensity-based reduction methodologies, we are further working with our partners to evaluate this as an approach. We already know that we will be supplier bound, however the question is whether we can motivate or replace these suppliers with better forming alternatives without that impacting the growth of the business negatively.

None of this however in any way diminishes our overriding ambition to remove our absolute impact upon the environment.

Per-Practice (Subordinate Entity) Responsibility

In addition to collectively working together to reduce our overall environmental impact, actual responsibility for reduction is delegated to each child entity based upon their percentage share of emissions of the group. For the current reporting period, the graph below illustrates the share of our current year reduction ambition which belongs to each practice:



Central includes c. 3% of emissions directly associated with global resourcing shared between a few practices.

While it's anticipated that each practice may not achieve their required reduction in each reporting period, working as a group and with the over-performance of other practices this will ultimately balance out to ensure we stay on track against our NetZero ambition.

Acquisition Handling

Kerv is an acquisitive organisation, and with most deals in our sector it's normal for us to have acquired a business but not be in control of many of its decisions during the earn-out period. As such, emissions associated with new acquisitions entering part-way through a financial year are not included within our reporting until their first full financial year with the group post earn-out.

Active Emissions Reduction Initiatives

Based upon our performance to-date we know that the most significant opportunity for us to minimise our environmental impact is to continue work with our value-chain partnerships, and this is where most of our active projects are focussed.

- **Vendor Science Based Target Coverage –** in-line with our near-term target, working with our supply chain to increase coverage of those suppliers who firstly complete baseline analysis, and then set a science-based target, ideally with a reputable body such as the SBTi.
- **Value Chain Performance** – continue to better understand more of our value chain, including gathering further service-consumption-based emissions so we can use this data to drive improvements, or ultimately replace poor performing suppliers with those proactively selecting to set an SBT. We are now calculating likely carbon impact of every supplier that hasn't published environmental performance data using SIC-coded spend-based factorisation as a key decision-making tool. We've also built several training assets and are offering supportive conversations to enable more organisations to get underway on their journey.
- **Long-Term NetZero Target Planning** – continue our NetZero glidepath planning by setting a long-term SBT with the SBTi. We've completed deeper analysis of the data required to support this in this FY.
- **Data Gathering Frequency** – we are now collecting data quarterly for scope 1 and 2 and have implemented a real-time vendor feed for scope 3 engagement analysis. We are continuing to work to introduce improved processes and tools to support a quarterly scope 3 emissions calculation.
- **Green Cloud Migrations** – with several of our contracts still using relatively poor environmentally performing co-location agreements, and/ or always-on infrastructure, we will continue to work with our customers and product teams to reengineer and novate workloads to true renewable data centres and on-demand architectures.
- **Green Software & Infrastructure Engineering Training** – we've now delivered mandatory training throughout our organisations on this topic, as we have a significant opportunity to impact our customers and product teams' environmental decision making (within our trusted consultant role). We are continuing to collaborate to build, deploy and educate teams on how programme and technical decision making can positively impact the environment, with a view to requiring all new programmes to demonstrate 100% renewable in the coming years.
- **Business Travel** – continuing to promote a reduction in impact by providing central travel booking systems which can actively shape travel mode selection (promoting environmentally friendly choices), while also (linked with our expense system) provide more high quality, near realtime, data.
- **Event Management** – as we frequently run many events, we will work with partners to assess, report and improve upon their environmental impact, including providing attendees insight on the events performance as part of our post-event communications.
- **Generate Propositions** – utilise our emerging experience building green technology solutions to drive new engagements that enable us to help others rapidly progress to NetZero, including providing emissions statements by default to all our customers.

Past Emissions Reduction Initiatives

We have successfully delivered multiple initiatives that have had a positive impact upon our environmental performance across the four-years we have been tracking our performance, however many of these have been outweighed by the increased spend with suppliers that don't yet have demonstrable science-based-targets. These initiatives included:

- **Facility Energy Suppliers** – working with our energy providers and landlords to ensure that our entire facility estate now uses >90% renewable electricity.

- **Management System Introduction** – we formalised our environmental investment by introducing ISO 14001 (Environmental Management System), committing to a near-term SBTi and achieving ISO 26000 (Social Responsibility).
- **Facility Selection** – recent, and all future, office moves and infrastructure purchasing agreements have and will continue to aggressively consider environmental performance as a key element of our selection criteria.
- **Business Travel Policy** – which encourages our employees to organise and attend virtual meetings and events where possible, and then the least impactful mode of transport if they do need to travel.
- **Recycling Increase** – through the deployment of recycling bins and/ or post-disposal sorting we are sending less waste to landfill.
- **Flexible Working** – providing the ability to 'work from wherever makes sense' as a default option to all staff, which has significantly reduced commuting emissions.

In addition to tracking our progress using an annual reporting cycle, we will in future also aim to directly attribute emissions reductions with delivered initiatives, allows us to publish information that other organisations can use to direct their own NetZero journeys.

Offsetting

While we have an ambition to offset our carbon emissions, we are currently directing that cost to increased investment in reducing our emissions, as per best practice.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and 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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard[3].

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body), including confirmation that the environmental measures stated within this plan are applicable to all Kerv Group companies and thereby any child bidding entity for the purposes of PPN 06/21.

Signed on behalf of the Supplier:

F. Thomas

Francis Thomas
Group Chief Sustainability Officer
Kerv Group Ltd.

Date: **2 April 2026**

[1] https://ghgprotocol.org/corporate-standard
[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[3] https://ghgprotocol.org/standards/scope-3-standard

Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier[4] and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard[5] and Guidance[6], and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.
The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

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[4]Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

[5]Technical Standard can be found at:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

[6]Guidance can be found at:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21___Selection_Criteria___3_.pdf