PPN006 Aligned Carbon Reduction Plan

Supplier Name: **Kerv**, including all parent, holding, intermediate and operating companies within the Group, and trading under the names **Kerv**, **Kerv Group**, **Kerv Digital**, **Kerv Experience**, **Kerv Connect**, **Kerv Transform**, **Kerv Consult**, **Kerv Collaboration & Compliance** and Kerv Communications & Compliance.

This Carbon Reduction Plan (CRP) covers the entire Kerv Group, including our UK and international operations, with emissions, targets and reduction commitments reported on a consolidated Group-wide basis.

The Group includes Kerv Group Ltd, Kerv Digital Ltd, Kerv Digital SE Ltd, Kerv Consult Ltd, Kerv Transform (MIT) Ltd, Kerv Communications Compliance Practice Ltd, Doubleedge Professional Services Ltd, Netwrx Ltd, Inciper Ltd, CloudThing Ltd, CloudThing India Private Ltd, CloudThing South Africa Proprietary Ltd, Foehn Ltd, Kerv South Africa Proprietary Ltd, Kerv Group, Inc., Kerv Singapore Pte. Ltd., Kenya Topco Ltd, Kerv Holdco Ltd, Kerv Midco Ltd, Kenya Bidco Ltd, Kenya Midco 1 Ltd, Kenya Midco 2 Ltd, Kenya Debtco Ltd and the French branch of Kerv Midco Ltd.

Publication Date: November 2026 (FY25-6)

Commitment to Achieving Net-zero: **Kerv** is committed to achieving net zero emissions by 2035, with a target of 2029, including using the SBTi for independent target analysis.

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.

Baseline Year: 2023 (FY22-3)
Additional Details relating to the Baseline Emissions Calculations
Our baseline reporting year is FY22-3, 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 a near-term target with the SBTi (while working on an ambitious long-term target of 2029). 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 gathering, analysis approach and resultant calculations include all scopes across our global operations and in this year were independently compiled and assured by Seismic Change Ltd. using the AA1000 standard. Performance data has also been revised, in-line with updated emissions factors issued by DEFRA for this period. Further information is available within our FY23-4 Positive Impact Report: Bringing our Mission to Life.

Baseline Year Emissions

2023 covering FY 22-3 (1st April 2022 – 31st March 2023)

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

Current Year Emissions

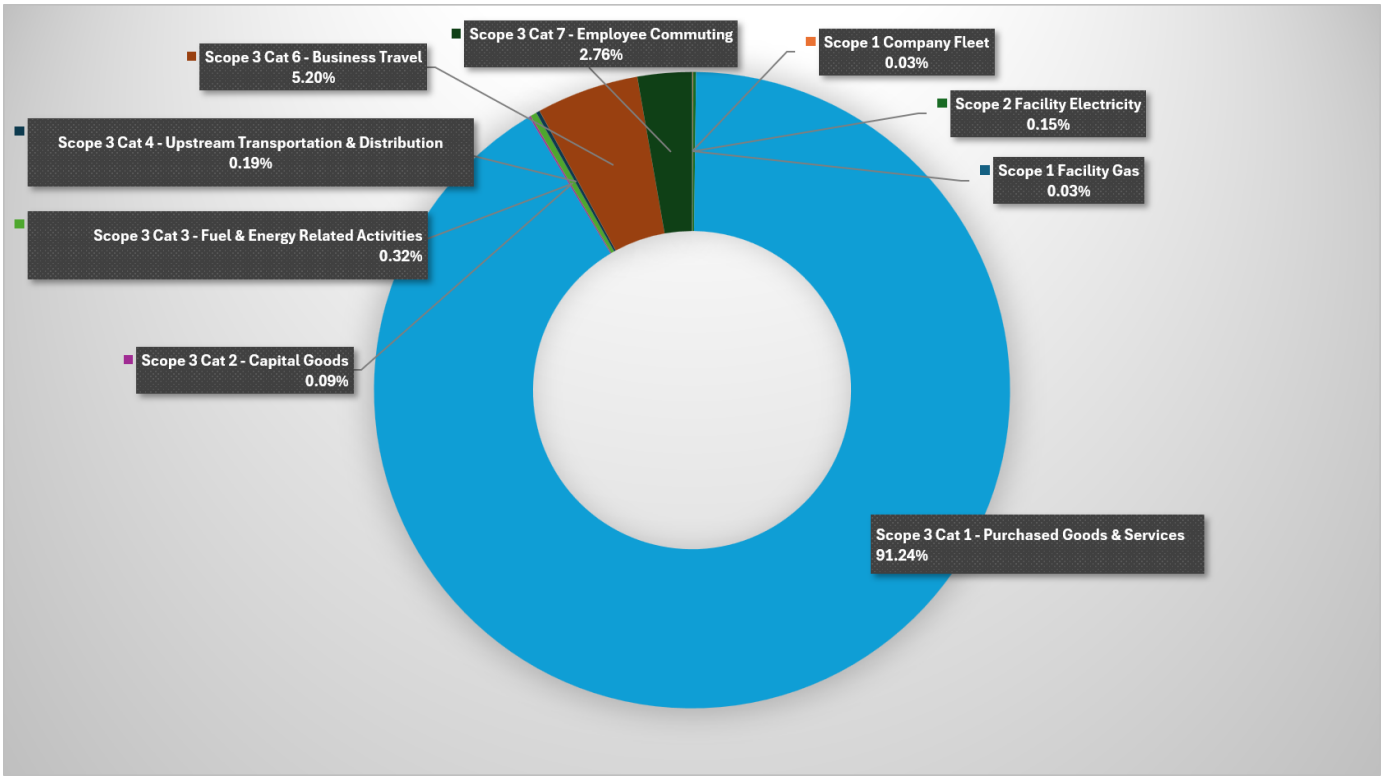
2026 covering FY 25-6 (1st April 2025 – 31st March 2026)

EMISSIONS	**TOTAL** (tCO_2e)
Scope 1	5.946
Scope 2	15.146
Scope 3	10,244.804 (Included Sources)
Total Emissions	**10,265.896**
Intensity	72.635, per £M of revenue

Important Note: The emissions figures presented for the Current Year, reflect early publication ahead of our scheduled independent review and verification. The plan will be updated and republished following completion of this process, incorporating any necessary adjustments to the reported figures.

Current Emissions Makeup

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 continues to be working with partners to impact their own footprint, both customer decision-making and challenging our suppliers to go further.



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

S	Source	Boundary	tCO2e	%	Coverage	Basis
1	**Facility Gas**	In-Scope	2.974	0.0%	Natural gas heating/ hot water used at three of our ten facilities	Metered energy data and relevant nationally published factors
1	**Company Fleet**	In-Scope	2.972	0.0%	NEW Three small vans used by netwrx for break/ fix	Recorded mileage × vehicle- and fuel-specific factors
1	Refrigerants	Immaterial			Landlord-managed cooling equipment; associated refrigerant emissions fall within Scope 3 leased assets	
2	**Facility Electricity**	In-Scope	15.146	0.1%	Purchased electricity consumed at facilities within our S2 boundary	Metered/ allocated kWh × nationally published market-based factors
2	**Purchased Heat & Cooling**	Inapplicable			*No separately purchased heat, steam or cooling; electricity used for AC included in facility electricity consumption*	

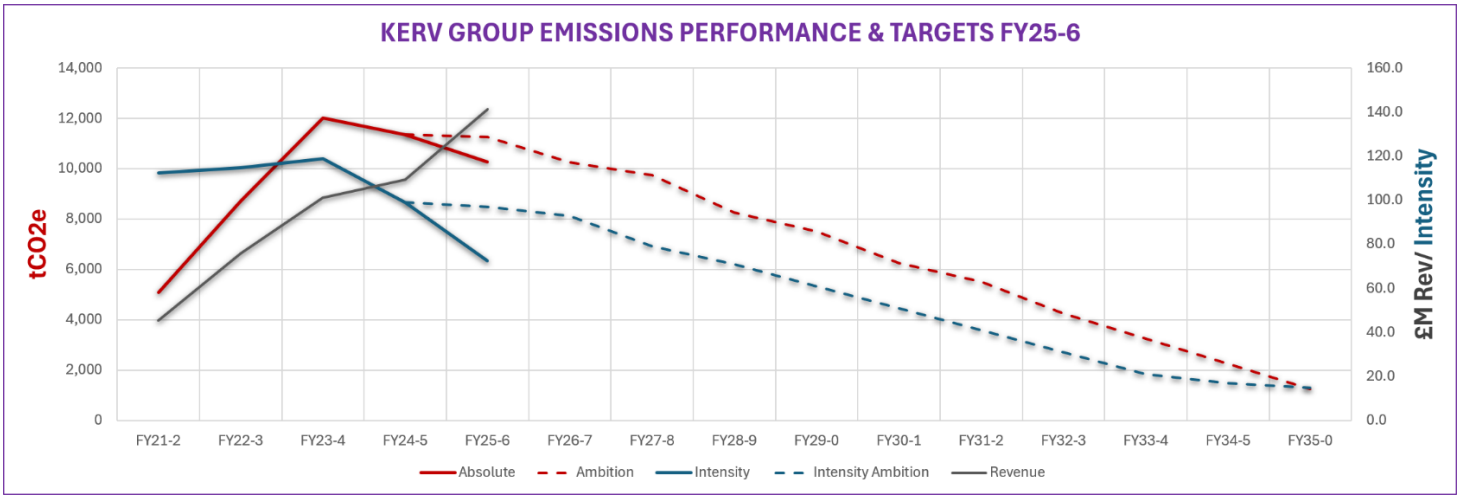
S	Source	Boundary	tCO2e	%	Coverage	Basis
3-1	**Purchased Goods & Services**	**In-Scope**	9,366.265	91.2%	Significant majority from procurement of tech. platforms, cloud infra. and client outcome supporting activity	Hybrid (spend vs activity)
3-2	Capital Goods	Immaterial	9.014	0.1%	Small % of overall expenditure covering internal IT, office fit-outs/ furniture, and other long-term operational assets	
3-3	**Fuel & Energy Related Activities**	**In-Scope**	33.070	0.3%	Upstream emissions from purchased gas and electricity within S1&2, inc. well-to-tank emissions and electricity distribution losses	
3-4	Upstream Transportation & Distribution	Immaterial	19.355	0.2%	Physical goods typically organised through supplier-managed logistics, associated impacts generally captured within cat 1	
3-5	**Waste Generated in Operations**	**In-Scope**			Treatment/ disposal of waste from office facilities, and administrative activities managed through landlord-provided services	
3-6	**Business Travel**	**In-Scope**	533.952	5.2%	Employee business travel and accommodation supporting delivery, business development, and internal collaboration	Expenses data
3-7	**Employee Commuting**	**In-Scope**	283.149	2.8%	Employee travel between home and normal place of work	Employee survey projected
3-8	**Upstream Leased Assets**	**In-Scope**			Leased office premises and operation of a small number of leased assets outside S1&2, inc. landlord controlled energy	Directly metered energy data and relevant nationally published factors
3-9	Downstream Transportation & Distribution	Immaterial			Physical products are delivered directly from the vendor to the customer	
3-10	Processing of Sold Products	Inapplicable			No sale of intermediate products requiring further processing by customers	
3-11	Use of Sold Products	Immaterial			Limited sales of networking/ IT equipment, small % of activity acting as a reseller rather than primary supplier	
3-12	End-of-Life Treatment of Sold Products	Immaterial			Limited sales of networking/ IT equipment, small % of activity acting as a reseller rather than primary supplier	
3-13	Downstream Leased Assets	Inapplicable			No assets owned that are leased to third parties and fall outside its S1&2 reporting boundary	
3-14	Franchises	Inapplicable			No operation of a franchise model or grant franchises to third parties	

S	Source	Boundary	tCO2e	%	Coverage	Basis
3-15	Investments	Inapplica-ble			No investments giving rise to material financed emissions within the reporting boundary	

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 have adopted an aggressive ambition to reduce our emissions to 722 tCO2e by the end of FY 28-9 (with a working target of end of 2029), a reduction of 91% from our baseline year. Our planned progress against this target is illustrated below. This is a higher ultimate target than previously reported, however it remains in-line with the scale ambition (the organisation has grown significantly within the past 12 months).



Our absolute emissions have again reduced in the FY25-6 year, continuing to demonstrate the de-coupling between emissions generated and organic growth. Our revenue-based intensity (tCO2e per £Million of revenue), has also decreased significantly, principally due to more aggressive manage-ment of our supplier base:

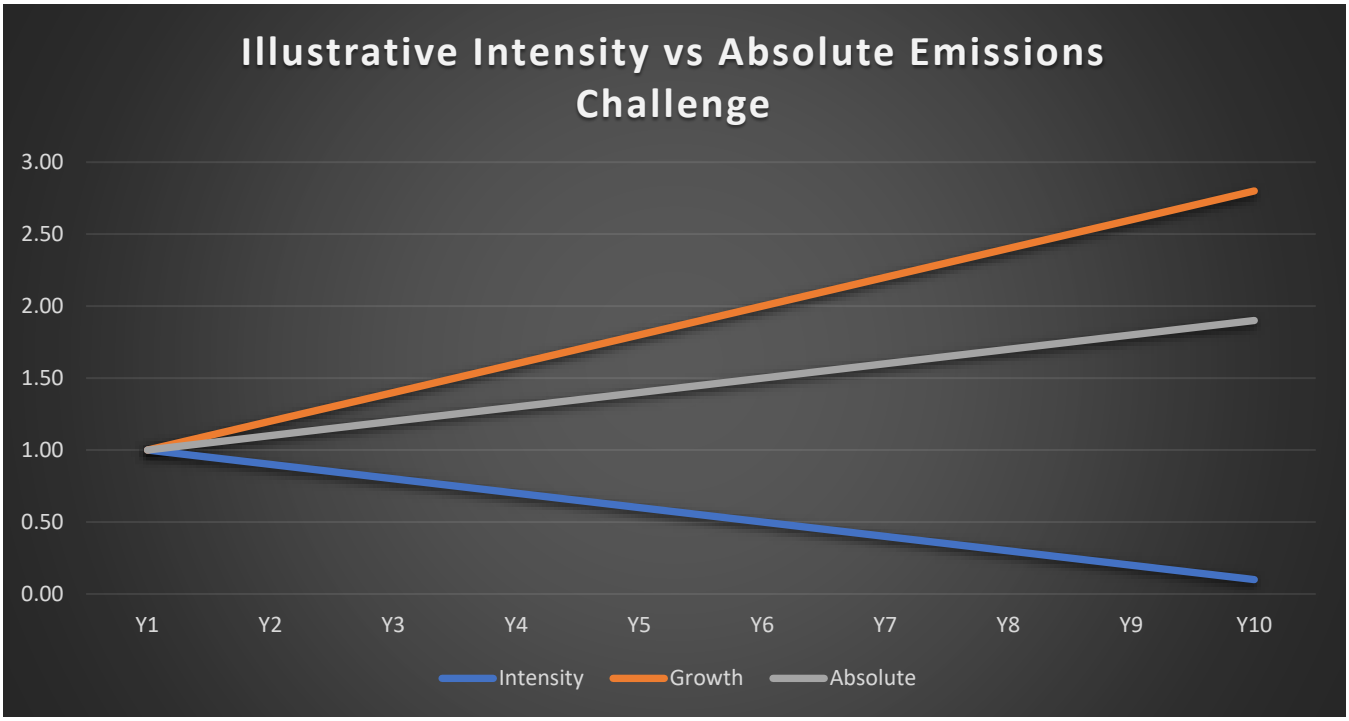
Year	Scope 1-3 Total	Revenue (£Million)	Intensity
FY21-2	5,090	45.249	112.50
FY22-3[1]	8,691	75.890	↑ 114.9
FY23-4	11,969	101.086	↑ 118.8
FY24-5	11,351	109.400	↓ 103.830
FY25-6	10,265.896	141.336	↓ 72.35

[1] FY23-4 restated in-line with updated DEFRA 2023 emissions factors (S1-3 total from 8,020 to 8,691)

We have now set and had approved a near-term Science Based Target of reducing 43% of Scope 1 and 2 emissions and covering 75% of our supply chain (by revenue), with partners also settings SBTs,

by 2030. We also have an internal ambition to achieve this within the next 18 months, with good indications that this is possible (supply chain SBT coverage currently stands at 56%, down 1% from last year).

However, it's recognised that this absolute modelling approach (and associated reduction target) presents a significant challenge for our organisation, considering our highly acquisitive nature and focus on rapid organic growth:

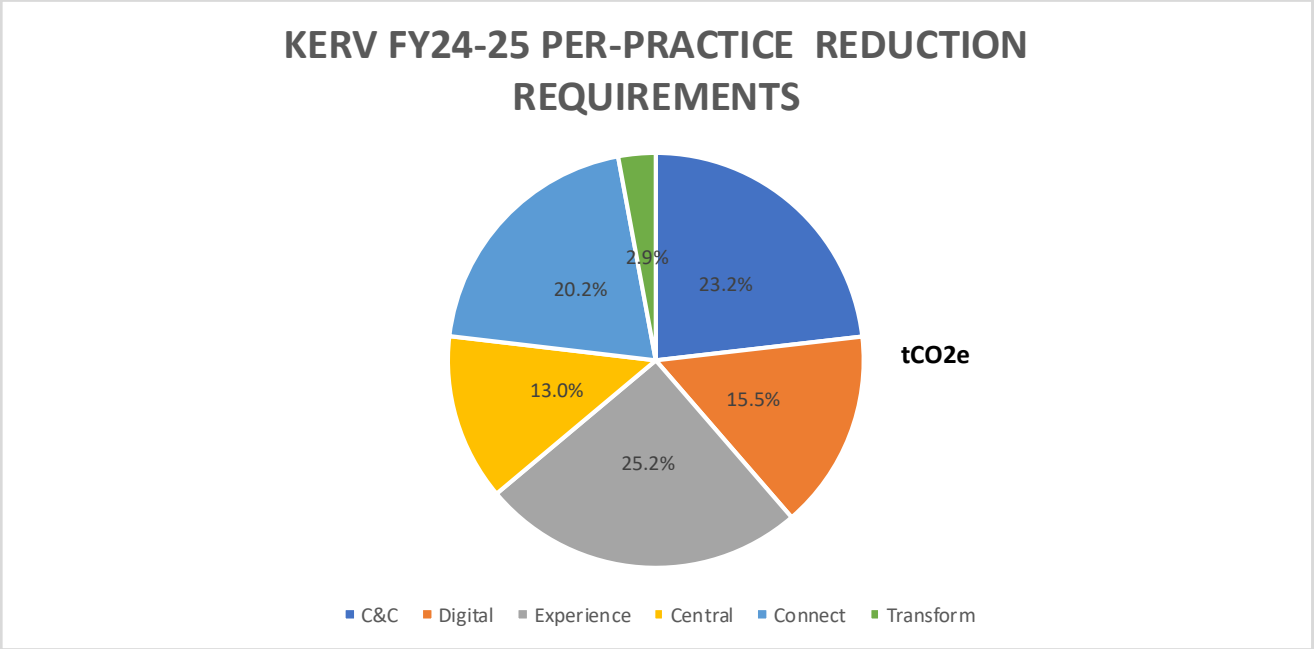


As such, with the SBTi now also accepting intensity-based reduction methodologies, we are further working with our partners to evaluate this, modelling and setting a long-term SBT within this FY, with a testing position of achieving net zero by the end of 2029 and a target of 2035. While we suspect that this aggressive ambition may not be achievable, it will reveal where the real challenge lies and ensure that we are moving as fast as possible to the best position we can. 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 reduction requirements (of this year's target) for each practice to be made within the current financial year.



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 (joining dates are illustrated on the emissions reduction graph, above).

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 work our value-chain partnerships, and this is where most of our active projects will focus. Opportunity for more immediate reductions also exists within our direct control that we can and will act upon.

- **NetZero Glidepath Planning** – continue our NetZero planning by setting a long-term SBT with the SBTi. As asking more of our own supply chain to work with this institute to commit to change, the same is also being frequently asked of ourselves.
- **Value Chain Performance** – continue to better understand more of our value chain, including gathering service-consumption-based emissions so we can use this data to drive improvements or ultimately replace poor performing suppliers and proactively selecting to work with suppliers which also have an SBT set. This year we have invested in data feeds and a digital data gathering tool to help us better understand where the opportunity for impact exists.
- **Data Gathering Frequency** – move from an annual to a quarterly based assessment of environmental performance, through the introduction of improved processes and tooling.
- **Green Cloud Migrations** – with several of our contracts still using relatively poor environmentally performing co-location agreements, and/ or always-on infrastructure, we will 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** – as we have a significant opportunity to impact our customers and product teams' environmental decision making (within our trusted consultant role), we will 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.
- **Facility Energy Suppliers** – continue to work with our energy providers and landlords to ensure that our entire facility estate uses >90% renewable electricity. We anticipate this being 92% by the end of this FY.
- **Business Travel** – further 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 three-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 include:

- **Management System Introduction** – we have formalised our environmental investment by introducing ISO 14001 (Environmental Management System), committing to a near-term SBTi and achieving ISO 2600 (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 006 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 006.

Signed on behalf of the Supplier:

F. Thomas

Francis Thomas
Group Chief Sustainability Officer
Kerv Group Ltd.

Date: **2 November 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.

[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