Carbon Reduction Plan 2026

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Introduction

Eta Projects Limited ("Eta Projects") recognises the critical importance of addressing climate change and reducing carbon emissions.

We understand that businesses play a significant role in shaping environmental impacts on our society, and we are committed to leading by example in the transition to a low-carbon economy.

This is in line with the BRUSH Group's Sustainability Policy which can be accessed via the link below:

https://www.brush.eu/sustainability/policies/

We have developed a comprehensive Carbon Reduction Plan tailored to our operations, aimed at minimising our carbon footprint whilst fostering sustainable growth. This plan represents our dedication to environmental stewardship, innovation, and corporate social responsibility.

Through strategic initiatives focused on energy efficiency, waste reduction, and sustainable supply chain practices, we aim to significantly decrease our carbon emissions to Net Zero by 2050.

In addition, we recognise the importance of engaging our employees, customers, and stakeholders in our sustainability efforts, fostering a culture of environmental awareness and responsibility throughout our organisation.

Implementing a carbon reduction plan allows our business to mitigate our impact on the environment, reduce our greenhouse gas emissions and preserve natural resources.

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Net Zero Commitment

In line with BRUSH Group's sustainability policy, Eta Projects are committed to a Net Zero by 2050 target.

Committing to a Net Zero by 2050 target reflects our acknowledgment of the urgent need to address climate change. By striving for Net Zero emissions, we aim to play our part in limiting global warming to 1.5 degrees Celsius, as outlined in the Paris Agreement.

Transitioning to Net Zero emissions will involve a continuous review and optimisation of our operations, including the utilisation of renewable energy sources, enhancing energy efficiency, and reducing our dependence on fossil fuels.

By embracing this goal for 2050, we can demonstrate our long-term vision and commitment to sustainability, paving the way for a more sustainable industry and acting as leaders in the transition towards decarbonisation.

Additionally, BRUSH Group, including Eta Projects, committed to the Science-Based Targets Initiative in May 2025, and plan to set verified targets that are in line with the most up-to-date climate change science by May 2027. This will help us to credibly align our emission reduction goals with scientific consensus to limit global warming to acceptable levels. Through this ambitious action, Eta Projects will play a crucial role in driving corporate climate ambition and accelerating the transition to a low-carbon economy.

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Sustainability Progress

At Eta Projects, we currently have several initiatives in place to ensure that we are not only compliant but aligning to best practice when it comes to sustainability.

Firstly, we are ISO 14001 compliant. By adhering to the ISO 14001 standard, we can effectively manage our environmental impact, reduce waste, improve resource efficiency, and enhance energy efficiency. This certification also fosters innovation and competitive advantage by promoting a culture of continuous improvement and proactive environmental management.

We also measure our Scope 1, 2 and 3 emissions in line with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The resulting carbon footprint is subsequently verified by Natural Carbon Solutions to ensure methodological accuracy and validity.

Our verified carbon footprint is measured in metric tonnes of Carbon Dioxide Equivalent (tCO_2e) to calibrate the different Global Warming Potential (GWP) values of the seven greenhouse gases named in the Kyoto Protocol. We use the Operational Control Boundary methodology.

Table 1: Eta Projects' absolute GHG emissions from 2023 to 2025

Year	Scope 1 emissions (tCO_2e)	Scope 2 emissions (tCO_2e)	Scope 3 emissions (tCO_2e)	Total emissions (tCO_2e)
2024	0	7.3	1,755	1,762
2025	1.23	15.93	1,943.45	1,960.61 (11% increase from 2024)

Eta Projects' Scope 1 as demonstrated in the table above, Eta Projects did not emit any greenhouse gases in the Scope 1 category[1]. This is because the company facilities are 100% electric and do not rely on natural gas or any alternative fuel types. Additionally, Eta Projects do not have any company-owned vehicles and therefore, do not emit any greenhouse gases in the mobile or stationary combustion categories.

Eta Projects' scope 2 emissions increased from 7.3 tCO_2e in 2024 to 15.93 tCO_2e in 2025. This increase occurred due to the move to a shared office site with fellow BRUSH Group entity, RYBKA. As RYBKA operates three other office sites and the new office continues to serve as

[1] As Eta Projects' new office location includes utilities and building services within the rent, we were unable to obtain activity data for refrigerant gas top-ups and therefore had to estimate this using floor space. This resulted in emissions of 1.23 tCO_2e in category 1.3, however, it is likely that this figure is an overestimate as we do not believe that any refrigerant gas top-ups occurred in 2025.

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Eta Projects' primary office location, we have chosen to account these office emissions under Eta Projects' footprint only.

Whilst this move resulted in higher reported scope 2 emissions in 2025, this reflects a change in operational arrangements rather than a significant increase in energy intensity. Eta Projects remains committed to identifying opportunities to improve energy efficiency where practicable and continue to participate in ESOS reporting which aligns with BRUSH Group's compliance activities.

Eta Projects' Scope 3 emissions remain the largest contributor to Eta Projects' overall carbon footprint, accounting for approximately 99% of total emissions in 2025. Scope 3 emissions increased from 1,755 tCO_2e in 2024 to 1,943.45 tCO_2e in 2025.

The primary driver of this increase was the purchased goods and services category, which increased from 1,516 tCO_2e in 2024 to 1,810 tCO_2e in 2025. This increase was largely due to a reduction in projects involving free-issue material supplied by clients and a subsequent increase in pass-through goods procured directly by Eta Projects on behalf of clients during the reporting period. On an absolute basis, this has increased our reported category 3.1 emissions, however, these procurement-related emissions resulted from a shift in ownership from our clients' footprint on to ours.

Despite the increase in purchasing-related emissions, Eta Projects achieved carbon reductions across several other scope 3 categories:

- Employee Commuting emissions decreased from 159 tCO_2e in 2024 to 103 tCO_2e in 2025, representing a reduction of approximately 35%. This demonstrates positive progress for improving commuting-related emissions and reflects continued efforts to support more sustainable ways of working.
- Business Travel emissions decreased significantly from 77 tCO_2e in 2024 to 21 tCO_2e in 2025 - a reduction of approximately 73%. This reduction reflects a continued focus on utilising virtual collaboration tools, where appropriate, whilst encouraging car sharing and lower-emission modes of transport for necessary business travel.

Some scope 3 categories saw smaller increases during the 2025 reporting period. For example, indirect fuel and energy related emissions (transmission losses from purchased electricity) increased from 2.31 tCO_2e to 6.16 tCO_2e primarily due to the move to a larger office location.

Although these categories represent a small proportion of Eta Projects' overall carbon footprint, they will continue to be monitored as part of our annual emissions reporting process.

Eta Projects' total carbon footprint increased by 11%, from 1,762 tCO_2e in 2024 to 1,960.61 tCO_2e in 2025, which we recognise is principally linked to procurement- and building-related

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changes. Reducing emissions associated with purchased goods and services will therefore remain the key focus area of our future carbon reduction efforts, alongside continued improvements in energy efficiency, business travel and employee commuting.

Sustainability Goals

BRUSH Group's sustainability goals focus on reducing carbon emissions, fostering social equity, and promoting environmental stewardship throughout our operations. At Eta Projects, these goals are translated into our carbon reduction plan and sustainability initiative implementation timeline.

Eta Projects Sustainability Initiative Timeline:

Completed:

- Annual measurement of total emissions, including scope 1, 2 and 3.
- Committed to the Science-Based Targets Initiative.
- Committed to The UN Global Compact (UNGC).
- Aligned with The UN Sustainable Development Goals (SDGs).
- Maintaining ISO 14001 certification.
- Compliant with the UK's Streamlined Energy and Carbon Reporting (SECR) regulation.
- Compliant with the UK's Energy Savings Opportunity Scheme (ESOS) regulation and implementing energy efficiency measures within our buildings.
- Members of SSE's Powering Net Zero Pact.
- Annual review of energy consumption and identification of opportunities for reduction.
- Annual review of waste and water usage and identification of opportunities for reduction.
- Instilling waste-positive behaviours amongst our workforce by providing training (where necessary) and clear communications on proper waste segregation.
- Measuring our sustainability performance through EcoVadis and maintaining our bronze medal.
- Internally measuring our sustainability performance and identifying areas for improvement through collecting KPI data on material sustainability topics including energy use, water use and waste metrics.
- Roll-out of Carbon Literacy Training for employees.
- Asking key suppliers to respond to our annual supplier sustainability questionnaire to obtain data on suppliers' carbon emissions, product environmental impact, and sustainable governance mechanisms.
- Utilising our sustainability committee to collaborate on decarbonisation initiatives.
- Embedding sustainable procurement principles through the implementation of our Sustainable Procurement Policy.
- Communicating with stakeholders to determine environmental priorities and focus areas.
- Reviewing environmental policies and plans as required and updating these accordingly.
- Encouraging alternative transportation methods such as cycling, carpooling, or public transport.
- Conducting regular assessments of our carbon emissions, establishing clear baselines, and setting ambitious yet achievable goals to measure our progress towards sustainability.

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Future plans:

- Further investigate climate adaptation initiatives to safeguard the business against the impacts of climate change.
- Investigate the feasibility of water-efficiency measures at our sites.
- Further investigate opportunities for resource circularity including the procurement of materials with recycled content and the reuse of salvageable materials to promote high levels of material reuse.
- Further investigate options for local procurement to reduce emissions associated with the delivery of products to our sites, where feasible.
- Collaborate further with our suppliers to help facilitate their emissions measurement and improvement.
- Transitioning towards a paperless or digital office environment, minimising packaging, promoting reusable products, and implementing robust paper recycling programs.
- Upon achieving a 90% reduction in emissions, we will begin investing in quality carbon removal offsets to account for our residual emissions.

Environmental Management Measures Applied During Contract Delivery

Eta Projects applies a range of environmental management measures throughout contract delivery to minimise carbon emissions, resource consumption and waste. We adopt a digital-first approach to meetings, workshops and design reviews, reducing travel requirements through the use of remote collaboration platforms and hybrid working practices. Where travel is necessary, a low-carbon travel hierarchy is followed, prioritising virtual engagement, public transport, shared transport and active travel before the use of private vehicles.

Our engineering teams incorporate carbon-aware design decision-making from project inception, undertaking embodied carbon reduction reviews and whole-life carbon assessments where appropriate to identify opportunities to reduce operational and embodied emissions. We engage with suppliers and subcontractors to promote sustainable procurement practices and encourage alignment with our environmental objectives. Waste is minimised through the use of digital information management systems, reducing paper consumption and improving document control.

Where relevant to the scope of services, we apply the principles of PAS 2080 to support effective carbon management across infrastructure and built environment projects, ensuring carbon reduction opportunities are identified, assessed and embedded throughout the project lifecycle.

Measures applied during contract delivery include:

- Digital-first meetings and design reviews - to reduce travel-related emissions and improve collaboration efficiency.
- *Reduced project travel* through *hybrid working and remote collaboration* - wherever practical.

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- Low-carbon travel hierarchy, - prioritising virtual meetings, active travel, public transport and shared transport before private vehicle use.
- Carbon-aware design decision-making - embedded within project development and engineering reviews.
- Embodied carbon reduction reviews - to identify opportunities to minimise material-related emissions.
- Whole-life carbon assessments - where appropriate to inform sustainable design choices and long-term asset performance.
- Sustainable procurement engagement with subcontractors - to encourage responsible sourcing and environmental best practice.
- Waste minimisation through digital information management, - reducing paper use and improving document control.
- Application of PAS 2080 principles, - where relevant, to support systematic carbon management throughout the project lifecycle.

Conclusion and Declaration

Eta Projects' Carbon Reduction Plan outlines a strategic roadmap for the transition towards a more sustainable future, demonstrating our dedication to mitigating climate change and minimising our environmental footprint.

As we embark on this journey, we recognise the critical role businesses play in addressing it. Therefore, we declare our commitment to achieving Net Zero emissions by 2050, embracing ambitious goals that align with global efforts to combat climate change.

We also commit to reviewing and updating this Carbon Reduction Plan as required.

- This Carbon Reduction Plan adheres to the guidelines and reporting standards outlined in PPN 06/21, including the prescribed standards for documenting, and reporting carbon emissions.
- We have followed the GHG Reporting Protocol corporate standard and utilised the government-provided emission conversion factors specifically designed for greenhouse gas reporting by companies.
- In compliance with the Streamlined Energy and Carbon Reporting (SECR) requirements, we have accurately reported our Scope 1 and Scope 2 emissions. Additionally, a selected portion of our Scope 3 emissions has been reported in line with the standards established for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

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The Board of Directors of Our Company has thoroughly reviewed and officially approved this Carbon Reduction Plan on (*insert date*).

Name: Jeremy Watson

Position: Managing Director

Date: 23/07/2026

Signed:

Name: Paul Rodgers

Position: Technical Governance & Development Director

Date: 23/07/2026

Signed:
