



GHG Emissions Report and Carbon Reduction Plan

Reporting Entity: TXM Consult Limited

Prepared in accordance with:

BS EN 14064-1:2019 and Procurement Policy Note (PPN) 06/21

Reporting Period:

1 January 2025 – 31 December 2025

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Introduction

Description of TXM Consult Limited

TXM Consult Limited is a consultancy and project delivery organisation operating within the Mobility, Aerospace & Defence, and Energy & Resources sectors. The company provides advisory, programme management, project delivery, and transformation services to clients across the United Kingdom and internationally.

TXM Consult Limited is part of the TXM Group and operates from offices in Derby and London. The organisation's activities are primarily office-based and involve professional consultancy services, stakeholder engagement, programme delivery support, and business travel associated with client requirements.

Our Mission

Our mission is to be the transformation partner of choice for organisations operating within the Mobility, Aerospace & Defence, and Energy & Resources sectors. We are dedicated to delivering practical, innovative, and sustainable solutions that help our clients overcome complex challenges, improve performance, and achieve long-term success.

By combining global expertise, deep sector knowledge, and a commitment to excellence, we strive to deliver exceptional consultancy and project delivery services that create lasting value for our clients and stakeholders.

Our Values

Excellence

Excellence underpins everything we do. We are committed to delivering high-quality consultancy and project delivery services that consistently exceed client expectations. Through proven methodologies, continuous improvement, and a focus on measurable outcomes, we help organisations achieve successful and sustainable results.

Innovation

We embrace innovation by challenging conventional thinking and developing practical solutions to complex operational and business challenges. By combining industry expertise with forward-thinking approaches, we enable our clients to seize opportunities, improve performance, and adapt to an ever-changing environment.

Partnership

Strong, collaborative relationships are fundamental to our success. We collaborate closely with clients, stakeholders, and industry partners to build trust, share knowledge, and achieve common goals. By acting as an extension of our clients' teams, we deliver meaningful impact and create long-term value.

Sustainability and Carbon Reduction

At TXM Consult, we recognise our responsibility to operate sustainably and reduce the environmental impact of our activities. We are committed to supporting the transition to a low-carbon economy through responsible business practices, effective resource management, and a culture of continuous improvement.

We actively monitor, measure, and evaluate our environmental performance across key operational areas, including energy consumption, business travel, employee commuting, and supply chain activities. By identifying opportunities to improve efficiency and reduce GHG emissions, we seek to minimise our environmental footprint while supporting the sustainability objectives of our clients and stakeholders.

Through collaboration, innovation, and responsible decision-making, TXM Consult remains committed to achieving its long-term environmental goals and making a positive contribution to the industries and communities in which we operate.

Location

TXM Consult is part of the global TXM Group and operates from offices in Derby and London, delivering consultancy and project delivery services throughout the United Kingdom and internationally. We support clients across the Mobility, Aerospace & Defence, and Energy & Resources sectors with specialist advisory, programme delivery, and transformation services that drive operational excellence, resilience, and sustainable growth.

Responsibility for GHG reporting

Sharon Pickering, Business Support Manager, holds overall responsibility for the reporting and governance of GHG emissions arising from TXM Consult Limited's operations.

TXM Consult Limited engages Robinson Management Services Ltd. to support the collection, analysis, and reporting of GHG emissions data in accordance with BS EN 14064-1 and Procurement Policy Note (PPN) 06/21 requirements.

GHG report purpose & objectives

This report outlines the methodology used to collect, calculate, and report annual GHG emissions associated with TXM Consult Limited's operations.

The report is published to provide transparent disclosure of the company's environmental performance to clients, stakeholders, employees, and other interested parties, in line with the commitments set out in its environmental policy and sustainability strategy.

In addition, the report serves as a management tool to measure, monitor, and improve environmental performance, support informed decision-making and the continual reduction of GHG emissions across the organisation.

Report period covered & reporting frequency

This GHG report is prepared and published annually by TXM Consult Limited. The report provides a transparent account of the organisation's GHG emissions, and the methodology used to quantify and report those emissions in accordance with BS EN 14064-1.

The report is made available to relevant stakeholders and maintained as part of the organisation's environmental management and sustainability reporting processes.

The current report covers the reporting period:

1 January 2025 to 31 December 2025

All environmental data, GHG calculations, and disclosures presented within this report relate to activities occurring during this reporting period unless otherwise stated.

Base year

For the purposes of BS EN 14064-1 reporting and future performance comparisons, the period:

1 January 2024 to 31 December 2024

has been designated as the organisation's base year.

This represents the first reporting year for which a complete and robust GHG inventory has been established and serves as the reference point against which future emissions performance and reduction initiatives will be measured.

The base year has been established in accordance with the principles and requirements of BS EN 14064-1.

Base year review

TXM Consult Limited will review and, where necessary, recalculate base year emissions where significant changes occur that could materially affect the comparability of reported GHG emissions.

Such changes may include, but are not limited to:

- Acquisitions, mergers, or divestments.
- Significant changes to organisational boundaries.
- Significant changes to operational boundaries.
- Improvements to calculation methodologies.
- Updates to emissions factors.
- Identification of material errors or omissions in previously reported data.

Any recalculation of the base year inventory will be clearly documented and disclosed in subsequent reports to maintain consistency, transparency, and comparability of emissions data over time.

Data included in this report

In accordance with BS EN 14064-1, this report covers emissions of the seven Greenhouse gases included within the Kyoto Protocol and reported as carbon dioxide equivalent (CO₂e):

GHG Type	Chemical Symbol
Carbon Dioxide	CO ₂
Methane	CH ₄
Nitrous Oxide	N ₂ O
Nitrogen Trifluoride	NF ₃
Sulphur Hexafluoride	SF ₆
Perfluorocarbons	PFCs
Hydrofluorocarbons	HFCs

Verification activities

This GHG report has been prepared in accordance with the requirements of BS EN 14064-1:2019, which specifies principles and requirements for the quantification, monitoring, reporting, and verification of GHG emissions and removals at the organisational level.

The GHG inventory has been developed using the principles of relevance, completeness, consistency, accuracy, and transparency. Mandatory disclosures required by BS EN 14064-1 have been included within this report, with non-mandatory disclosures excluding where deemed not relevant based on the principle of materiality.

TXM Consult Limited has appointed Robinson Management Services Ltd. to undertake an independent second-party verification of the GHG inventory in accordance with BS EN ISO 14064-3 and the requirements of PPN 06/21, where applicable.

The purpose of the verification process is to provide confidence that the reported GHG emissions have been quantified, recorded, and reported in a fair, transparent, and materially accurate manner, and that the inventory conforms to the requirements of BS EN 14064-1.

The verification scope, methodology, findings, and verification opinion are detailed within the BS EN ISO 14064-3 GHG Verification Statement contained within the Appendices section of this report.

Declaration and sign off.

This GHG Inventory Report has been prepared in accordance with the requirements of BS EN 14064-1:2019 and incorporates GHG accounting methodologies consistent with the GHG Protocol Corporate Accounting and Reporting Standard.

GHG emissions have been quantified using activity data relevant to TXM Consult Limited's operations and the appropriate UK Government GHG Conversion Factors applicable to the reporting period.

The reported Scope 1, Scope 2, and relevant Scope 3 GHG emissions have been quantified using recognised GHG accounting methodologies and applicable UK Government GHG conversion factors to ensure consistency, transparency, and comparability.

TXM Consult Limited is committed to maintaining and continually improving the quality, completeness, and accuracy of its GHG inventory and supporting environmental management objectives through effective measurement and reporting of GHG emissions.

This report has been reviewed and approved by senior management and represents a true and fair account of the GHG emissions arising from the activities of TXM Consult Limited for the reporting period stated.



Keiron Gallimore
Group CEO.
Prepared and approved in July 2026 for FY2025 emissions.

GHG disclosure policy statement

TXM Consult Limited is committed to the transparent, consistent, and accurate quantification and reporting of GHG emissions in accordance with the requirements of BS EN 14064-1 and the GHG Protocol Corporate Standard.

To ensure that the organisation's GHG inventory represents a true and fair account of emissions arising from its activities, the following reporting principles are applied throughout the development, maintenance, and reporting of the GHG inventory.

Relevance:

The GHG inventory is designed to appropriately reflect the GHG emissions associated with TXM Consult Limited's activities and to meet the information needs of internal and external stakeholders.

Relevant emission sources are identified and evaluated to ensure that reported data supports informed decision-making, effective environmental management, and the assessment of climate-related impacts and risks.

Completeness:

TXM Consult Limited seeks to account for and report all relevant GHG emission sources and activities within the defined organisational and operational boundaries.

Any exclusions are assessed for materiality, clearly documented, and justified within the report. The organisation aims to provide sufficient information to ensure users can understand the reported emissions without omission of material information.

Consistency:

Consistent methodologies, data collection processes, and calculation approaches are applied to facilitate meaningful comparison of emissions over time.

Where changes occur to organisational boundaries, operational boundaries, data sources, calculation methodologies, or emission factors, these changes are documented and disclosed to maintain transparency and comparability.

Transparency:

All GHG information is reported in a clear, factual, and understandable manner. Assumptions, methodologies, data sources, estimation techniques, and exclusions are disclosed where relevant.

An auditable trail of evidence is maintained to support reported emissions and enable independent review and verification.

Accuracy:

TXM Consult Limited aims to minimise uncertainty and achieve an appropriate level of accuracy in GHG quantification.

Data collection and reporting procedures are maintained to ensure emissions are neither systematically overestimated nor underestimated. The organisation continuously seeks to improve data quality, data completeness, and reporting accuracy through regular review and improvement of reporting processes.

GHG Management Commitments

To support the integrity and continual improvement of its GHG reporting programme, TXM Consult Limited is committed to:

- Regularly reviewing organisational and operational boundaries to ensure continued relevance and accuracy.
- Continually improving GHG reporting procedures, methodologies, and controls.
- Periodically reassessing emission sources and data quality to identify opportunities for improvement.
- Maintaining systems and processes that support compliance with BS EN 14064-1 and recognised GHG reporting good practice.
- Identifying, quantifying, and reporting all relevant GHG emissions within defined reporting boundaries.
- Providing complete, transparent, and reliable GHG information to stakeholders.
- Maintaining accurate, timely, and verifiable GHG records.
- Reducing uncertainty and potential reporting bias wherever reasonably practicable.
- Supporting independent verification and assurance activities to enhance confidence in reported emissions.

Organisational boundaries

TXM Consult Limited has adopted the Operational Control Approach for defining its organisational boundary.

Under this approach, the organisation accounts for 100% of GHG emissions arising from operations over which it has operational control. Operational control exists where TXM Consult Limited has the authority to introduce and implement operating policies and procedures.

The operational control approach has been selected because it most accurately reflects the nature of the organisation's activities and enables effective monitoring, management, and reduction of GHG emissions associated with its business operations.

The organisational boundary includes all facilities, activities, and operations that fall under the operational control of TXM Consult Limited during the reporting period.

Any significant changes to organisational structure, acquisitions, divestments, operational arrangements, or reporting methodologies that materially affect the organisation's GHG inventory will be reviewed and, where applicable, reported in accordance with the base year recalculation policy defined within this report.

Organisational Boundary Summary

Country	Location	Facility Size	No. of Staff	Activities	Included in scope of GHG Report
UK	Derby	Managed office	34	Consulting services	Yes
UK	London	Managed office	15	Consulting services	Yes

Reporting boundaries

TXM Consult Limited seeks to identify, quantify, and report all relevant GHG emissions associated with its operations in accordance with the requirements of BS EN 14064-1:2019.

The reporting boundary includes direct GHG emissions and relevant indirect GHG emissions arising from the organisation's activities, energy consumption, business travel, employee commuting, procurement activities, and other applicable value chain sources.

The inclusion and exclusion of GHG emission categories for the reporting period are summarised below.

Direct and indirect GHG emissions categorisation Summary (From BS EN ISO14064-1 Annex B)	Emissions Scope	Included / Excluded
Direct GHG emissions and removals	1	Included
Direct emissions in tonnes of Co2 from biomass	1	Excluded – No biomass used
Indirect GHG emissions from imported energy	2	Included
Indirect GHG emissions from transportation	3	Included
Indirect GHG emissions from products used by an organisation	3	Excluded – No products manufactured
Indirect GHG emissions from services used by organisation	3	Included
Examples of subcategorisation and identification of associated sources and sinks	3	Included
Indirect GHG emissions associated with the use of products from the organisation	3	Excluded – not applicable for consultancy activities.
Indirect GHG emissions from other sources	3	Excluded – No material emission sources identified.

Scope 3 Sources Included

As a consultancy business, material Scope 3 emissions sources include:

- Business travel.
- Employee commuting (including homeworking emissions).
- Waste generated in operations.
- Upstream transportation and distribution (where applicable).
- Fuel- and energy-related activities not included in Scope 1 or Scope 2.

- Purchased goods and services were assessed as part of the annual materiality review. Due to the nature of TXM Consult Limited's consultancy activities, emissions associated with the goods and services themselves were determined not to be material to the FY2025 greenhouse gas inventory and have therefore not been quantified separately. The principal upstream emissions associated with procurement activities arise from the transportation and distribution of purchased goods and materials, which have been quantified and reported within Scope 3 Upstream Transportation and Distribution. Other material Scope 3 emission sources include business travel, employee commuting and homeworking, waste generated in operations, and fuel and energy related activities not included within Scope 1 or Scope 2 emissions.

Scope 3 Sources Excluded

The following emission categories have been assessed and determined to be not relevant or not material to the activities of TXM Consult Limited during the reporting period:

- Processing of sold products.
- Use of sold products.
- End-of-life treatment of sold products.
- Franchises.
- Downstream leased assets.
- Investments.

TXM Consult Limited operates as a professional consultancy business and does not manufacture, process, distribute, or sell physical products. Consequently, these categories have been assessed as not applicable and are excluded from the GHG inventory. The exclusions are not considered material and do not affect the completeness or reliability of the reported emissions inventory.

GHG Quantification

Where applicable, GHG emissions have been quantified and reported as tonnes of carbon dioxide equivalent (tCO₂e).

The Greenhouse gas considered within the inventory include:

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)

Global Warming Potentials (GWPs) and emission conversion factors applicable to the reporting year have been applied to convert emissions to CO₂e.

Any exclusions, assumptions, estimations, or data limitations affecting the quantification process are described within the relevant sections of this report.

Identification of Significant Emissions

TXM Consult Limited defines significant GHG emissions as emission sources that:

Contribute the largest proportion of total reported tCO₂e emissions.

Present the greatest opportunity for emissions reduction.

Are of strategic importance to the organisation's carbon reduction objectives.

Exhibit comparatively higher levels of uncertainty or estimation variation.

Significant emission sources are identified and evaluated annually and are highlighted within the GHG Emissions Summary section of this report. This approach supports prioritisation of carbon reduction initiatives and continual improvement of GHG management practices.

Documentation control

All GHG-related records are maintained within the organisation's document management system (e.g. SharePoint) and are subject to formal document control, version management, and audit tracking procedures.

GHG inventory summary of emissions & removals

	Reporting Company		TXM Consult Limited									
	Person Responsible for the report		Sharon Pickering									
	Reporting Period Covered		1st January 2025 to 31st December 2025									
	Organisational Boundaries		See attached GHG Report and Appendix									
	Reporting Boundaries		See attached GHG Report									
Emissions (All data is presented in Tonnes)		Significant (S) / Not Significant (NS)		Carbon Dioxide	Methane	Nitrous Oxide	Nitrogen Trifluoride	Sulphur Hexafluoride	Perfluorocarbons tonnes (Weighted)	Hydrofluorocarbons (Weighted)	Quantitative Uncertainty	Qualitative Uncertainty
			CO2e	CO2	CH4	N2O	NF3	SF6	PFC	HFC		
Global Warming Potentials (IPCC Fourth Assessment Report) 100 Years				1	25	298	17200	22800	4000	5000		
	Total emissions in tonnes CO2e		328.53	3.49	0.02	0.02	0.00	0.00	0.00	0.00		
1.0	Category 1: Direct GHG emissions and removals		0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00		
1.1	Direct emissions from stationary combustion	NS	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	10%	B
1.2	Direct emissions from mobile combustion											
1.3	Direct process emissions and removals arising from industrial processes											
1.4	Direct fugitive emissions from the release of Greenhouse gas in anthropogenic systems											

1.5	Direct emissions and removals from land use change and forestry											
Direct emissions in tonnes of Co2 from biomass												
	Indirect emissions in tonnes CO2e (2)		328.34	3.30	0.02	0.02	0.00	0.00	0.00	0.00		
2.0	Category 2: Indirect GHG emissions from imported energy (3)		3.34	3.30	0.02	0.02	0.00	0.00	0.00	0.00		
2.1	Indirect emissions from imported electricity	NS	3.34	3.30	0.02	0.02	0.00	0.00	0.00	0.00	10%	B
2.2	Indirect emissions from imported energy											
3.0	Category 3: Indirect GHG emissions from transportation		322.22	251.64	0.11	1.83	0.00	0.00	0.00	0.00		
3.1	Emissions from upstream transport and distribution of goods	NS	4.16	4.13	0.00	0.03	0.00	0.00	0.00	0.00	10%	B
3.2	Emissions from downstream transport and distribution of goods											
3.3	Emissions from employee commuting and homeworking.	S	68.61	56.80	0.04	0.4	0.00	0.00	0.00	0.00	10%	B
3.4	Emissions from client and visitor transport											
3.5	Emissions from business travel	S	192.69	190.36	0.07	1.41	0.00	0.00	0.00	0.00	20%	C
3.6	Emissions from fuel and energy related activities	S	56.76	0.35	0.00	0.00	0.00	0.00	0.00	0.00	10%	B
4.0	Category 4: Indirect GHG emissions from products used by the organisation		2.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4.1	Emissions from purchased goods											
4.2	Emissions from capital goods											

	Emissions from Services											
4.3	Emissions from the disposal of solid and liquid waste	NS	2.78								10%	B
4.4	Emissions from the use of assets											
4.5	Emissions from the use of services that are not described in the above subcategories											
5.0	Category 5: Indirect GHG emissions associated with the use of products											
5.1	Emissions or removals from the use stage of the product											
5.2	Emissions from downstream leased assets											
5.3	Emissions from end-of-life stage of the product											
5.4	Emissions from investments											
6.0	Category 6: Indirect GHG emissions from other sources											
Removals (4)												
Direct removals in Tonnes CO2e			0					Tonnes CO2e				
Storage (5), (6), (7)												
Total storage as of end of year in Tonnes CO2e								0	Tonnes CO2e			
Carbon Financial Instruments (8)												
Total Renewable electricity purchased in kWh								0	kWh			
Renewable electricity purchased in kWh with contractual instruments compliant with BS EN 14064-1 annex E								0	kWh			
Renewable electricity purchased in kWh with contractual instruments <u>NOT</u> compliant with BS EN 14064-1 annex E								0	kWh			
Offsets from any GHG schemes in Tonnes CO2e								0	Tonnes CO2e			

Other Related Information											
Performance tracking (Emissions and removals by metric, e.g. Tonnes CO ₂ e per annual revenue)											See body of GHG Report
Base year GHG emission, removals, and stocks; and adjustments to base year											See body of GHG Report
Disclosure of most significant sources, sinks and reservoirs											See body of GHG Report
Statement of emission (CO ₂ e) per unit of relevant units											See body of GHG Report
Statement of emission reduction initiatives											See body of GHG Report
Significance criteria											See body of GHG Report
Uncertainty assessment											See body of GHG Report

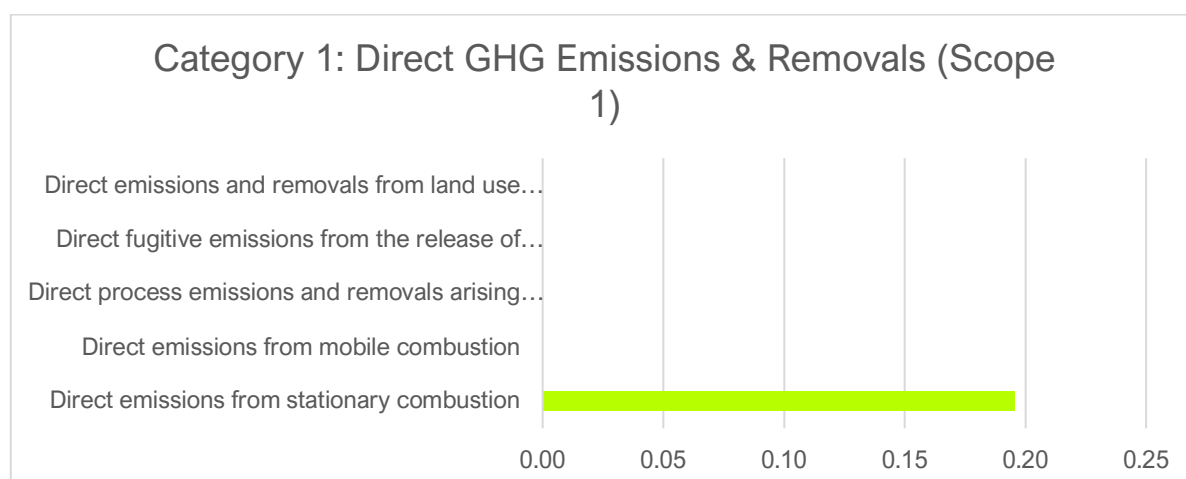
Greenhouse Gas Removals, Storage and Carbon Financial Instruments

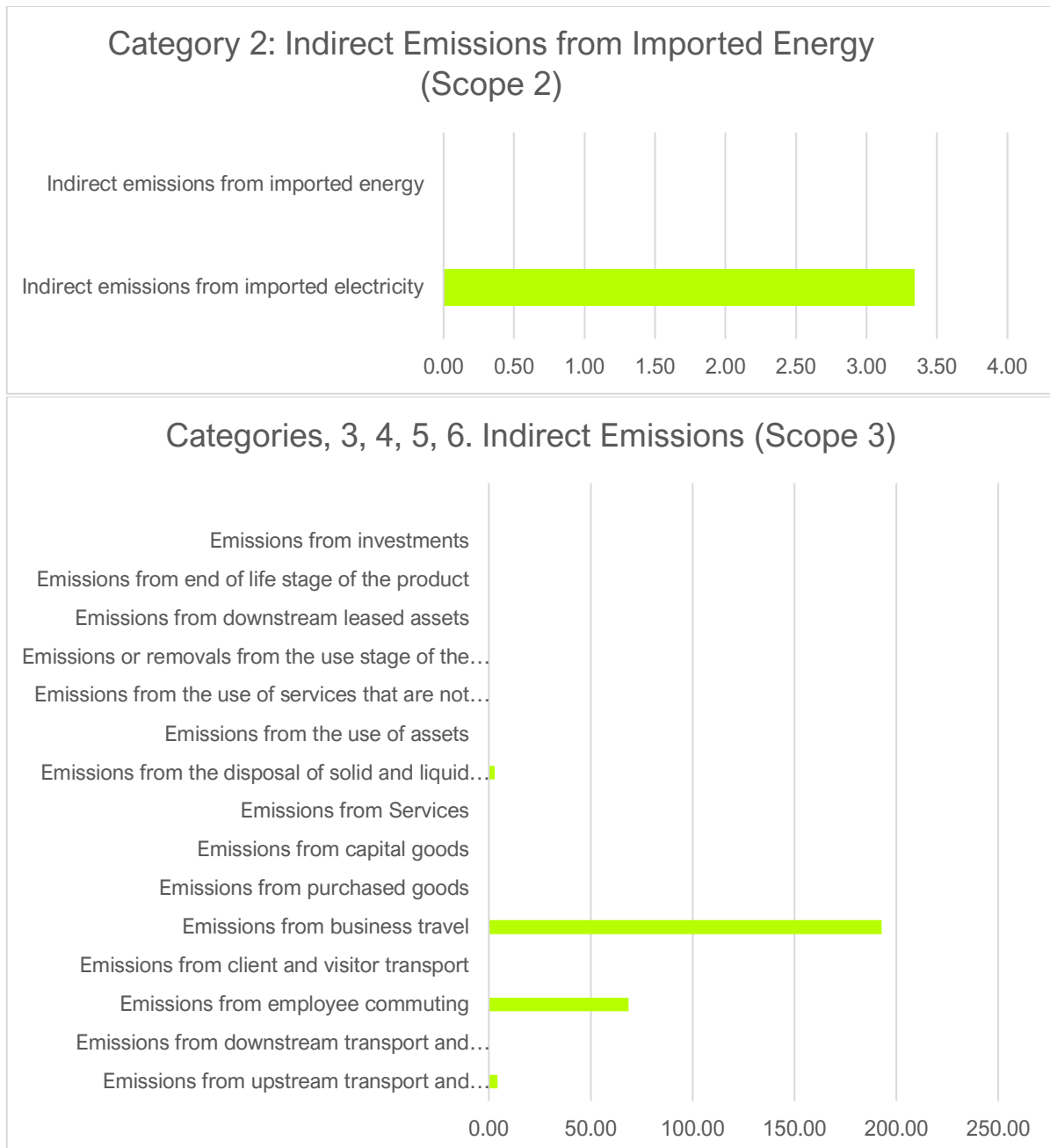
TXM Consult Limited did not own, operate, control, or participate in any GHG removal, sequestration, capture or long-term carbon storage activities during the reporting period. The organisation did not purchase, retire, generate or claim any carbon credits, carbon offsets, renewable energy certificates, carbon removal certificates, or similar environmental instruments during the reporting year.

Accordingly:

- Direct GHG removals: 0 tCO₂e
- Carbon storage: 0 tCO₂e
- Carbon sequestration: 0 tCO₂e
- Carbon offsets purchased: 0 tCO₂e
- Carbon credits retired: 0 tCO₂e

No claims relating to carbon neutrality, carbon offsetting, avoided emissions or net emissions are made within this report. All emissions disclosed represent gross organisational greenhouse gas emissions.





Scope 1, Scope 2 & selected Scope 3 emissions

Emission Factors

For Scope 1, Scope 2, and selected Scope 3 GHG emissions involving chemical transformation processes (e.g. combustion from fixed or mobile sources) and indirect emissions from electricity consumption, emissions are calculated using the standard approach. This involves multiplying activity data (such as electricity consumption or distance travelled) by an appropriate emission factor to estimate total GHG emissions:

$$\text{tCO}_2\text{e} = \text{Activity Data} \times \text{Emission Factor}$$

For emission sources that do not involve chemical transformation processes (e.g. fugitive emissions), or where Greenhouse gas other than CO₂ are produced, emissions are converted into tonnes of CO₂ equivalent (tCO₂e) using Global Warming Potential (GWP) values from the IPCC Fourth Assessment Report (AR4):

$$\text{tCO}_2\text{e} = \text{Activity Data} \times \text{GWP}$$

TXM Consult Limited uses the UK Government's GHG conversion factors to convert activity data into tCO₂e. These factors are published annually in June by the Department for Energy, Security and Net Zero are available here:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>

For the reporting period 1 January 2025 to 31 December 2025, the 2025 emission factors have been applied, which remain valid until 1 June 2026.

The table below outlines the methodologies used to calculate environmental performance metrics subject to external verification, with a summary provided for each metric.

Methodology for calculating Scope 1 emissions.

Source	Data measurement & recording	GHG emissions quantification	Estimates & Assumptions
B.2 Category 1: Direct GHG emissions and removals	Gas consumption (kWh) is obtained from utility invoices and meter readings. Where energy is supplied at building level, consumption is allocated based on occupied floor area.	Emissions are calculated by applying DESNZ emission factors (kgCO ₂ e/kWh) to gas consumption.	Allocation of shared building consumption is based on leased floor space proportions.
	Refrigerant leakage data (kg) is collected from FGAS compliance logs and maintenance records.	Emissions are calculated by multiplying the mass of refrigerant leaked (kg) by the corresponding Global Warming Potential (GWP) to derive tCO ₂ e.	No refrigerant leaks were recorded during the reporting period.

CO₂ Emissions from Biomass

Source	Data measurement & recording	GHG Emissions Quantification	Estimates & Assumptions
Not applicable as no relevant emission sources have been identified for the reporting period.	Not applicable as no relevant emission sources have been identified for the reporting period.	Not applicable as no relevant emission sources have been identified for the reporting period.	No biomass fuels are used.

Methodology for calculating Scope 2 emissions.

Source	Data Measurement & Recording	GHG Emissions Quantification	Estimates & Assumptions
B.3 Category 2: Indirect GHG emissions from imported energy	Electricity consumption (kWh) is obtained from utility invoices and meter readings. Where applicable, building-level consumption is allocated based on occupied floor area.	Emissions are calculated by applying DESNZ emission factors (kgCO ₂ e/kWh) to electricity consumption.	Electricity consumption is apportioned based on occupancy percentages (e.g. leased space).

Scope 2 Electricity Reporting

TXM Consult Limited reports Scope 2 GHG emissions using the location-based method, reflecting the average emissions associated with electricity generated and supplied through the electricity grids from which the organisation consumes power.

In accordance with the principles outlined in BS EN 14064-1 Annex E, the organisation has also assessed the applicability of market-based reporting for purchased electricity. During the reporting period, TXM Consult Limited did not procure renewable electricity supported through contractual

instruments such as Renewable Energy Guarantees of Origin (REGOs), Guarantees of Origin (GOs), Power Purchase Agreements (PPAs), Energy Attribute Certificates (EACs), or equivalent renewable energy instruments.

As no qualifying contractual instruments were held during the reporting period, market-based emissions are considered equal to location-based emissions.

FY2025 Scope 2 Emissions Summary

- Location-based Scope 2 emissions: 3.34 tCO₂e
- Market-based Scope 2 emissions: 3.34 tCO₂e
- Renewable electricity purchased through qualifying contractual instruments: 0 kWh
- Electricity consumption covered by residual grid mix: 100%

TXM Consult Limited will continue to review renewable electricity procurement opportunities and will disclose any associated market-based reductions in future reporting periods.

Methodology for calculating Selected Scope 3 emissions.

Source	Data Measurement & Recording	GHG Emissions Quantification	Estimates & Assumptions
B.4 Category 3: Indirect GHG emissions from transportation	Activity data is collected from suppliers, logistics providers, or internal records, including distance travelled (km), freight weight (tonnes), and transport mode. Where primary data is unavailable, industry-average assumptions are applied.	GHG emissions are quantified based on the transportation of purchased goods using activity data such as distance travelled (km), mass of goods (tonnes), and transport mode. Emissions are calculated by applying appropriate emission factors (kgCO ₂ e per tonne-km) to the estimated tonne-kilometer. Where primary data is unavailable, emissions are estimated using average emission factors.	Average emission factors were applied due to lack of detailed vehicle-specific data and distance travelled in km used.
	Employee commuting data is measured using a company travel survey. The survey captures commuting distance (miles), frequency (e.g., days per week), and mode of transport for employees. Data is aggregated to estimate total annual commuting distance by transport mode. Records are maintained in a central dataset (e.g., spreadsheet or database) with appropriate documentation of assumptions, calculation methods, and data sources. Homeworking activity is measured using full-time equivalent (FTE) working hours. Total employee working hours are recorded centrally and adjusted to reflect time spent working remotely.	Emissions are calculated using a distance-based method: total commuting distance (miles), derived from employee travel surveys, multiplied by relevant emission factors (kgCO ₂ e/mile) for each mode of transport. Emissions are calculated using a per FTE working hour factor (kgCO ₂ e/FTE hour), which represents the average energy consumption associated with homeworking. Total emissions are derived by multiplying total homeworking hours by the applicable emission factor.	Assumptions include working days per year and average commute consistency. The per FTE factor is based on standardised assumptions for incremental home energy use (e.g. heating, electricity, equipment uses).

	Business travel data is obtained from internal records and includes total distance travelled.	Emissions are calculated using a distance-based method by multiplying total distance travelled by appropriate emission factors (kgCO ₂ e/km) based on transport mode or average vehicle assumptions.	Business travel data was obtained from company records and included employee mileage, flights, taxi journeys, and hotel stays. Vehicle-specific emission factors were applied where vehicle information was available, with average emission factors used where vehicle-level data was unavailable. Emissions were calculated using the relevant UK Government GHG conversion factors.
	Fuel and electricity consumption data used within the GHG inventory were utilised as the basis for calculating fuel and energy related emissions. No separate activity data was collected for this emission source.	Emissions were calculated by applying relevant fuel lifecycle, transmission and distribution loss, and energy supply chain emission factors to reported fuel and electricity consumption data.	Emissions were derived from reported fuel and electricity consumption and the application of published emission factors. Where energy consumption was estimated, the same assumptions and allocation methodologies were applied in the calculation of fuel and energy related emissions.
B.5 Category 4: Indirect GHG emissions from products and services used by an organisation	Waste data is collected from internal tracking or waste contractor reports, measured in volume (m ³) or weight (tonnes), and categorised by disposal method where possible.	Emissions are calculated by applying relevant emission factors (kgCO ₂ e per m ³ or tonne) based on waste treatment method (e.g., landfill, recycling, incineration).	Waste data obtained from waste contractors or estimated from landlord-provided information. Service assumptions applied where waste composition or treatment route is unknown.
B.6 Category 5: Indirect GHG emissions associated with the use of products from the organisation			
B.7 Category 6: Indirect GHG emissions from other sources			

Business Travel Emissions Analysis

Business travel was identified as the most significant individual source of greenhouse gas emissions within the FY2025 inventory. Business travel emissions totalled 192.69 tCO₂e, representing approximately 59% of the organisation's total reported emissions of 328.53 tCO₂e.

The level of emissions reflects the nature of TXM Consult Limited's consultancy and project delivery activities, which require employees to travel to client locations, project sites, meetings, industry events, and stakeholder engagements throughout the United Kingdom and internationally. Business travel emissions include those arising from employee mileage claims, air travel, rail journeys, taxi travel, hotel accommodation, and other travel-related activities undertaken in support of business operations.

Given the significance of this emission source, business travel has been identified as a priority area for emissions reduction. The organisation is committed to reducing travel-related emissions through increased use of virtual collaboration technologies, implementation of a train-first approach for domestic travel, consideration of lower-carbon transport options, and enhanced monitoring of travel activity to support informed decision-making and continual improvement.

A more detailed analysis of business travel emissions by transport mode will be considered as part of future reporting cycles to support the identification of specific emission hotspots and the development of targeted carbon reduction initiatives.

Emissions from employee commuting and homeworking

Homeworking emissions were assessed during the reporting period using a full-time equivalent (FTE) methodology based on employee working patterns and recognised UK Government emission factors. For reporting purposes, homeworking emissions have been incorporated within the employee commuting category because both sources relate to employee working arrangements and workplace attendance patterns. Reporting these emissions together provides a combined representation of the carbon impacts associated with how employees undertake their work and avoids unnecessary fragmentation of relatively small Scope 3 emission sources. The employee commuting category reported within the Scope 3 inventory therefore includes emissions arising from both employee commuting and homeworking activities.

Exclusions / Sinks

Source	Scope	Justification for exclusion / notes
c) Direct process emissions and removals from industrial processes.	1	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
e) Direct emissions and removals from land use, land use change, and forestry (LULUCF),	1	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
a) Bioenergy	1	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
b) Biofuel	1	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
c) Biogas	1	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
b) Indirect emissions from imported energy, including GHG emissions related to the production of energy consumed by the organisation through a physical network (steam, heating, cooling, and compressed air), excluding electricity.	2	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
b) Emissions from downstream transport and distribution for goods.	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
b) Emissions from capital goods are emissions from goods that are purchased and amortized by the organisation.	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
a) Emissions or removals from the use stage of the product include the expected total lifetime emissions from all relevant products sold.	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
b) Emissions from downstream leased assets include those from the operation of assets that are owned by the reporting organisation and leased to other entities during the reporting year.	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.

c) Emissions from end-of-life stage of the product include the emissions associated with the end of life of all products sold by the reporting organisation in the reporting year.	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
d) Emissions from investments are targeting private or public financial institutions.	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.
B.6 Category 5: Indirect GHG emissions associated with the use of products from the organisation	3	All excluded categories are considered not relevant due to the organisation operating as a service-based business with no associated activities.

Changes to quantification methodologies previously used.

During the 2025 reporting period, the methodology used to quantify gas and electricity consumption emissions remained consistent with the approach applied in the 2024 baseline year. Emissions were calculated using utility consumption data and the relevant UK Government GHG factors. Maintaining a consistent methodology supports meaningful year-on-year comparisons and ensures the reliability and transparency of reported emissions. Ongoing data validation and review processes have further strengthened confidence in the accuracy of the emissions inventory.

Impact of Change

The methodology used to quantify GHG emissions remained consistent between the 2024 baseline year and the 2025 reporting period, ensuring comparability of reported emissions over time. Emissions were calculated using the same data collection processes, calculation methods, and applicable Greenhouse gas conversion factors.

Differences between the 2024 and 2025 reported emissions are therefore primarily attributable to changes in operational activities and business practices, including variations in employee commuting, business travel, workplace occupancy, and energy consumption patterns. The consistent application of the reporting methodology provides confidence that changes in emissions reflect genuine changes in organisational performance rather than changes in quantification methods.

TXM Consult will continue to apply consistent reporting methodologies and maintain robust data management processes to support accurate emissions monitoring and effective tracking of progress against carbon reduction targets and Net Zero commitments.

Emission differences between reporting periods

Total GHG emissions for the reporting period were 328.53 tCO₂e, compared with 392.90 tCO₂e in the FY2024 baseline year, representing a reduction of 64.37 tCO₂e (16.4%).

No material changes were made to the organisational boundary, reporting boundary, or emissions quantification methodology between FY2024 and FY2025. As a result, the reported reduction is considered to reflect genuine operational changes rather than differences in reporting approach.

While a detailed source-by-source variance analysis has not been undertaken, the reduction is considered likely to be associated with changes in business travel activity, employee commuting patterns, homeworking arrangements, and operational energy consumption during the reporting period. Business travel remained the largest individual emissions source in FY2025 and therefore relatively small changes in travel activity can have a significant impact on total organisational emissions.

The organisation will continue to enhance emissions monitoring and data analysis processes to improve understanding of year-on-year emission trends and support the development of targeted carbon reduction initiatives. Future reporting periods may include more detailed variance analysis where sufficient data is available.

Managing uncertainties & assumptions

The quantification of GHG emissions is subject to inherent uncertainties arising from data availability, estimation techniques, and the application of emission factors. These uncertainties are considered and managed in accordance with BS EN 14064-1 principles.

Assumptions

Assumptions applied within the GHG inventory are based on best available data and recognised methodologies, and include:

- Use of secondary data and standard emission factors where primary data is unavailable.
- Assumptions relating to operational activity, including working days, commuting patterns, and travel behavior.
- Estimation of incomplete activity data using conservative and representative proxies

All assumptions are clearly documented, applied consistently, and reviewed periodically to ensure continued appropriateness.

Uncertainty Management Approach

TXM Consult Limited applies a structured approach to minimise and manage uncertainty, including:

- Prioritisation of primary, activity-specific data where available
- Use of authoritative emission factors (e.g. UK Government GHG Conversion Factors)
- Implementation of data validation and reasonableness checks to identify anomalies.
- Maintenance of documented methodologies, data sources, and calculation approaches to support transparency and auditability
- Application of conservative estimation methods to mitigate the risk of under-reporting

Uncertainty is assessed qualitatively, and no material misstatements are considered to arise from identified data limitations.

Quantitative Uncertainty Assessment

The quantification of greenhouse gas emissions is subject to inherent uncertainty arising from the use of activity data, assumptions, estimation techniques, and emission conversion factors. TXM Consult Limited applies a structured approach to assess and minimise uncertainty within the GHG inventory.

The estimated uncertainty associated with the principal emission categories is summarised below.

Emission Source	Estimated Uncertainty
Natural Gas Consumption	±10%
Purchased Electricity	±10%
Employee Commuting	±10%
Business Travel	±20%
Fuel and Energy Related Activities	±10%
Homeworking Emissions	±15%
Waste Management	±10%

Higher uncertainty levels are generally associated with categories reliant on employee surveys, landlord allocations, business travel assumptions, and secondary activity datasets. Lower uncertainty levels are associated with categories supported by utility invoices, supplier records, and primary activity data.

Based on the methodologies employed and the quality of available evidence, the overall GHG inventory is considered to present a low to moderate level of uncertainty and is not considered likely to contain a material misstatement.

TXM Consult Limited is committed to continually improving data quality through enhanced data collection, increased use of primary data sources, and ongoing improvement of reporting controls and verification processes.

Data Limitations and Materiality

Data gaps and limitations are addressed using documented estimation techniques. These are not considered material to the overall GHG inventory and do not significantly impact decision-making or reported emissions totals.

A quantitative materiality threshold of 5% of total reported emissions has been adopted, consistent with the verification engagement.

Continuous Improvement

TXM Consult Limited is committed to ongoing improvement of data quality and reduction of uncertainty through:

- Enhanced data collection processes
- Increased use of primary data sources
- Supplier engagement where relevant
- Periodic methodology review

This approach supports continual alignment with BS EN 14064-1 principles of accuracy, completeness, consistency, transparency, and relevance, and ensures the GHG inventory remains robust and fit for verification.

GHG reduction initiatives & internal performance tracking

GHG reduction initiatives

TXM Consult Limited is committed to achieving Net Zero GHG emissions by 2045, in alignment with TXM Group's sustainability objectives. To support this commitment, the business has established an interim target to reduce its carbon emissions by 30% by 2030, with a particular focus on Scope 3 emissions, which represent the largest proportion of the organisation's carbon footprint.

To achieve these targets, TXM Consult Limited has implemented and continues to develop a range of carbon reduction initiatives across its operations, workforce, and supply chain.

Travel and Transportation

Reducing emissions associated with employee commuting and business travel remains a key priority. Initiatives include:

- Adoption of hybrid and flexible working arrangements to reduce commuting requirements.
- Promotion of cycle-to-work schemes and active travel options.
- Encouragement in car sharing among employees where practical.
- Increased use of video conferencing and virtual collaboration tools to reduce business travel.
- Consideration of lower-carbon transport options when travel is required.
- Introduce a "train-first" policy for domestic business travel.
- Set approval thresholds for air travel and require justification where lower-carbon alternatives are available.
- Provide EV salary sacrifice schemes for employees.
- Track and report travel emissions by journey, distance, vehicle type, and fuel.
- Encourage the use of public transport through season ticket loans.

Workplace and Operations

The organisation is committed to improving the environmental performance of its workplaces through:

- Investment in energy-efficient office equipment and LED lighting.

- Digital-first and paperless working practices to reduce resource consumption.
- Enhanced recycling facilities and waste segregation processes.
- Regular reviews of energy consumption to identify and implement efficiency improvements.
- Responsible procurement of office equipment and consumables where possible.
- Source renewable electricity through green energy tariffs.
- Prioritise offices and coworking spaces with strong environmental credentials (BREEAM, LEED, or EPC A/B ratings).
- Reduce standby energy consumption through smart power management.
- Introduce sustainable procurement standards for office supplies and IT equipment.
- Extend the lifespan of IT assets through refurbishment and reuse programmes.
- Purchase energy-efficient laptops and monitors as standard.
- Use cloud providers with published Net Zero and renewable energy commitments.
- Implement IT equipment recycling and take-back schemes.
- Reduce unnecessary data storage and digital waste, which contributes to data centre energy demand.

Employee Engagement and Behaviour Change

Recognising that people play a vital role in reducing emissions, TXM Consult Limited promotes:

- Sustainability awareness and carbon reduction training programmes.
- Employee engagement campaigns focused on reducing environmental impacts.
- Awareness of electric vehicle (EV) adoption and other low-carbon transport solutions.
- Continuous education to encourage environmentally responsible behaviours across the workforce.
- Establish a network of Sustainability Champions across the business.
- Include sustainability objectives within annual performance reviews where appropriate.
- Launch internal carbon reduction campaigns and challenges.
- Provide employees with guidance on reducing homeworking energy consumption.
- Offer volunteering days for environmental projects and community initiatives.
- Recognise and reward employees who contribute innovative carbon reduction ideas.

Supply Chain and External Engagement

As Scope 3 emissions form a significant part of the organisation's carbon footprint, TXM Consult Limited is collaborating with suppliers and stakeholders to drive improvements by:

- Reviewing supplier environmental performance and carbon reduction commitments.
- Encouraging key suppliers to monitor and reduce their own emissions.
- Considering sustainability criteria within procurement and supplier selection processes.
- Supporting local environmental initiatives, including tree planting, habitat restoration, and community sustainability projects.
- Collaborating with customers, suppliers, and partners to identify opportunities for reducing emissions across the wider value chain.
- Request annual carbon data from key suppliers.
- Introduce supplier sustainability questionnaires during onboarding and renewal processes.
- Set minimum environmental standards for preferred suppliers.
- Prioritise local suppliers where feasible to reduce transport emissions.
- Collaborate with suppliers to develop carbon reduction plans.
- Encourage suppliers, where appropriate, to adopt Science Based Targets or Net Zero commitments.

TXM Consult Limited will continue to monitor, review, and enhance these initiatives to ensure progress towards its 2030 reduction target and long-term Net Zero commitment by 2045.

Internal performance tracking

TXM Consult Limited is committed to regularly monitoring and reviewing its carbon reduction performance to ensure progress towards its interim target of a 30% reduction in emissions by 2030 and its long-term Net Zero commitment by 2045. Performance monitoring activities include:

- Annual calculation and reporting of Scope 1, Scope 2, and relevant Scope 3 GHG emissions.
- Measurement of emissions performance against the 2024 baseline year.
- Review progress against the annual reduction trajectory of 4-5% per annum to ensure the organisation remains on track to achieve its 2030 emissions reduction target.
- Monitoring of key emission sources, including employee commuting, business travel, office energy consumption, and homeworking emissions.
- Tracking business travel activity by transport mode, distance travelled and associated carbon emissions.
- Review of energy consumption data for office and coworking locations where information is available.
- Monitoring supplier engagement with sustainability and carbon reduction requirements.
- Identification and assessment of new carbon reduction opportunities as the business grows and evolves.
- Periodic review of assumptions, methodologies, and emission factors to ensure continued compliance with BS EN 14064-1 and PPN 06/21 requirements.
- Reporting of emissions performance and progress to senior management through the annual GHG Emissions Report and Carbon Reduction Plan.

This approach enables TXM Consult Limited to maintain transparency, support continual improvement, and ensure accountability for achieving its carbon reduction commitments.

Progress Against Baseline Year and Reduction Targets

TXM Consult Limited measures greenhouse gas performance against the established 2024 baseline year and reviews progress annually against its carbon reduction objectives.

Emissions Performance

Reporting Year	Emissions (tCO ₂ e)	Change from Baseline
2024 Baseline	392.90	Baseline
2025 Actual	328.53	-64.37 tCO ₂ e (-16.4%)
2030 Target	275.03	-117.87 tCO ₂ e (-30.0%)

Total organisational emissions reduced by approximately 16.4% between the baseline year and the 2025 reporting period. This reduction demonstrates significant early progress towards the organisation's target of achieving a 30% reduction in emissions by 2030 and its commitment to achieving Net Zero GHG emissions by 2045.

Future reductions are expected to result from continued improvements in business travel management, employee commuting arrangements, workplace energy efficiency, supplier engagement, homeworking practices, and sustainable procurement initiatives. Progress against these commitments will be reviewed and disclosed annually.

Emissions reduction targets

To support continued progress towards Net Zero, TXM Consult Limited has established a series of carbon reduction targets aligned with its long-term sustainability objectives.

The organisation is committed to achieving Net Zero GHG emissions by 2045, in line with TXM Group objectives and five years ahead of the UK Government's 2050 Net Zero target.

As an interim milestone, TXM Consult Limited aims to reduce organisational emissions by 30% by 2030, using FY2024 as the baseline year. Achieving this target will require an average annual emissions reduction of approximately 4% to 5% between FY2025 and FY2030, supported by the carbon reduction initiatives outlined within this report.

Based on the current reduction pathway, total organisational emissions are projected to decrease from 392.9 tCO₂e in the baseline year to approximately 275.03 tCO₂e by 2030, demonstrating the anticipated impact of planned operational, energy efficiency, travel, and procurement-related carbon reduction measures.

Progress against these targets will be reviewed annually and updated where necessary to reflect changes in organisational activities, reporting boundaries, or emissions quantification methodologies.

Projected Emissions and Key Assumptions

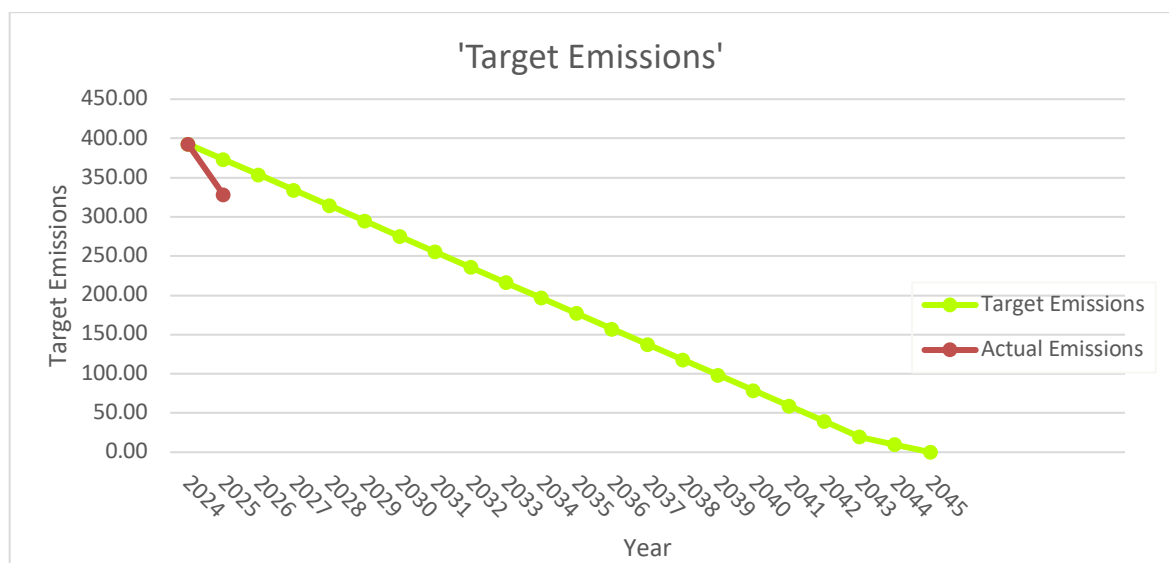
Future emissions performance will be influenced by several factors, including business growth, operational requirements, employee working practices, and external changes such as electricity grid decarbonisation and updates to emission factors.

The emissions projection is based on the following assumptions:

- Organisational boundaries and operational activities remain broadly consistent with the baseline year.
- Employee headcount and overall business activity levels do not significantly increase beyond current projections.
- Continued adoption of hybrid working patterns reduces commuting-related emissions.
- Planned GHG reduction initiatives implemented as intended and deliver expected savings.
- No significant methodological changes or material updates to emission factors occur during the projection period.
- External factors, including energy supply and grid decarbonisation, follow current UK projections.

TXM Consult will review its carbon reduction targets periodically to ensure they remain appropriate, achievable, and aligned with the TXM Group organisation's Net Zero commitment by 2045. These assumptions are subject to periodic review and may be updated to reflect changes in organisational structure, operational activity, or external conditions.

Progress against these targets can be seen in the graph below:



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: 2024	
Additional Details relating to the Baseline Emissions calculations.	
2024 is the first year of reporting using the BS EN 14064-1 methodology, therefore this year has been chosen as the baseline year to measure future improvement in GHG emissions against.	
Baseline year emissions: 2024 = 392.9 tCO₂e	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.2
Scope 2	3
Scope 3 (Included Sources)	389.7
Total Emissions	392.9 tCO₂e

Verification Summary

Item	Detail
Reporting Standard	BS EN 14064-1:2019
Verification Standard	BS EN ISO 14064-3:2019
Verification Body	Robinson Management Services Ltd
Assurance Level	Limited Assurance
Materiality Threshold	5%
Reporting Period	1 January 2025 to 31 December 2025
Organisational Boundary	Operational Control Approach
Verified Scope 1 Emissions	0.20 tCO ₂ e
Verified Scope 2 Emissions	3.34 tCO ₂ e
Verified Scope 3 Emissions	324.99 tCO ₂ e
Total Emissions Verified	328.53 tCO ₂ e

Appendices

BS EN ISO 14064-3 GHG Verification Statement – Limited Assurance

Robinson Management Services Ltd (Robinson Management Services) has been contracted by TXM Consult Limited for the independent verification of direct and indirect carbon dioxide equivalent emissions (CO₂e) as provided in data provided by the company for the FY 2025 calendar year reporting period to a limited level of assurance. This verification exercise has been performed to the BS EN ISO 14064-3 standard.

Roles And Responsibilities

The management of TXM Consult Limited is responsible for the organisation's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information.

It is RMS's responsibility to express an independent GHG verification opinion on the emissions as provided in the 2025 submission for the period 1st January 2025 to 31st December 2025.

Description of Activities

The organisational boundary was established using the operational control approach. TXM Consult Limited undertakes consultancy and project delivery activities from its UK office locations included within the FY2025 reporting boundary. GHG emissions arise principally from office energy consumption, fuel and energy-related activities, business travel, employee commuting, upstream transportation activities, and operational waste management.

Objectives

The objectives of this verification exercise were, by review of objective evidence, to confirm whether any evidence existed that the GHG emissions as declared in the organisation's GHG assertion were not: accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Criteria

Criteria against which the verification assessment was undertaken in line with the following reporting standard:

- BS EN ISO 14064-3:2019; Greenhouse Gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

Level Of Assurance and Materiality

The level of assurance agreed is that of limited assurance. A materiality level of 5% was applied. Note that assessment of compliance and materiality was undertaken against the stated calculation methodology.

Conclusion & Verification Opinion

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance based on the process and procedures conducted. We conducted our verification with regards to the GHG assertion of TXM Consult Limited, which included assessment of the company GHG information system and monitoring and reporting methodology.

This assessment included the collection of evidence supporting the reported data and multiple checks relative to the provisions of the legislation, reporting standard and calculation methodologies referenced in the verification criteria. This statement shall be interpreted with the GHG assertion of TXM Consult Limited as a whole. Robinson Management Services' approach is risk-based, drawing on an understanding of the risks associated with calculating GHG emission information and the controls in place to mitigate these risks.

Our examination included assessment, on a limited sample basis, of evidence relevant to the reporting of emission information. Based on the data and information provided by TXM Consult Limited and the processes and procedures conducted, Robinson Management Services concludes with limited assurance there is no evidence that the GHG assertion:

- Is not materially correct.
- Is not a fair representation of the GHG emissions data and information; and
- Is not prepared in accordance with the criteria listed above.

It is our opinion that TXM Consult Limited has established appropriate systems for the collection, aggregation, and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

The GHG information for the period 1st January 2025 – 31st December 2025 is verified by Robinson Management Services to a limited level of assurance, consistent with the agreed verification scope, objectives, and criteria.

100% of emissions by scope are verified as follows: Reporting Period: 1st January 2025 - 31st December 2025.

- Scope 1 Reported Emissions: **0.2 tonnes CO₂e**
- Scope 2 (location based) Reported Emissions: **3.34 tonnes CO₂e**.
- Scope 3 Reported Emissions: **324.99 tonnes CO₂e**

Observations

- Based on our work, Robinson Management Services considers that material GHG sources are appropriately identified and reported on.
- All errors in reported data identified during the verification process have been duly corrected.

Attestation: Paul Robinson. Lead Verifier On behalf of Robinson Management Services Ltd.

No member of the verification team has a business relationship with TXM Consult Limited, its directors or employees, beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.