Carbon Reduction Plan 2026

Room Twelve Limited

Reporting period: 1 September 2025 to 31 August 2026
Financial year end: 31 August 2026
Plan date: 30 October 2026
Publication date: 31st October 2026

This Carbon Reduction Plan reports Room Twelve Limited's emissions for the financial year ended 31 August 2026 and sets out our commitment, targets and measures to reduce emissions. It updates our plan published on 31 October 2025. The annual inventory includes measured activity and estimates calculated on the basis described in this plan.

Commitment to achieving Net Zero

Room Twelve Limited is committed to achieving Net Zero emissions by 2050. We continue to pursue the interim targets established in our 2025 plan: maintaining zero Scope 1 emissions, reducing Scope 2 emissions by 85% by 2035 and reducing Scope 3 emissions by 40% by 2030, relative to the 2025 baseline. We will improve the measurement of emissions and review progress annually.

Introduction and organisational boundary

Room Twelve Limited operates in the finance and leasing sector, principally providing asset backed leasing solutions to UK education and public sector customers. Our core team operates from a single office at Burton Waters near Lincoln. Business processes use digital documentation and an online portal. Local public transport is limited and staff generally commute by car.

This plan covers Room Twelve Limited's UK operations as a standalone entity. It excludes Alternative Commercial Finance Limited and other group entities. The inventory uses an operational control approach. Office electricity is allocated 50% to Room Twelve Limited in accordance with the supplied workbook. Customer use of leased equipment is disclosed separately from the company's own electricity consumption.

Reporting basis

The plan follows the structure of PPN 006 and its Carbon Reduction Plan technical standard [1], including Scope 1, Scope 2 and the required Scope 3 categories 4, 5, 6, 7 and 9. Additional downstream leased asset estimates are shown separately. Calculations use tonnes of carbon dioxide equivalent (tCO2e) and the 2026 UK Government conversion factors [2]. The reporting year falls mostly in 2026. No offsets or avoided emissions are deducted.

Scope 2 is location based. No market based renewable electricity reduction is claimed. Scope 1 and Scope 2 reporting follows the relevant UK Environmental Reporting Guidelines, including the reporting principles used for Streamlined Energy and Carbon Reporting (SECR).

Baseline emissions footprint

Baseline period: 1 September 2024 to 31 August 2025. The 2025 plan established the first standalone company baseline following earlier group reporting. The baseline covers the same September to August financial year as the current inventory.

Emissions source	2025 tCO2e	Explanation
Scope 1	0.000	No company owned or controlled direct emitting operations reported.
Scope 2	0.393	Published location based electricity figure.
Scope 3 category 4 upstream transport	0.000	Published figure.
Scope 3 category 5 operational waste	0.003	Published figure.
Scope 3 category 6 business travel	0.000	Published figure.
Scope 3 category 7 commuting	0.659	Published figure.
Scope 3 category 9 downstream transport	Not separately established	The published 0.149 figure was labelled both category 9 and leased assets.
Leased asset related item in published plan	0.149	Retained separately to avoid presenting equipment operation as transport.
Corrected baseline total	1.204	Sum of the reported baseline components.

The published baseline used the Carbon Trust SME Carbon Footprint Calculator for Scopes 1 and 2 and Climate Impact Partners Small Business Carbon Calculator for Scope 3. The published Scope 3 subtotal was 0.811 tCO2e. The baseline total is corrected to 1.204 tCO2e from the previously published 1.214 tCO2e to reconcile the component figures. This arithmetic correction does not change the component emissions or the Scope 3 target baseline.

Baseline classification and progress

The 2025 plan combined downstream transport and leased asset use in one label. This update separates them: transport of equipment is category 9 where applicable, while customer operation of leased equipment is assessed separately under category 13. Lease classification and the consolidation approach can affect treatment; financed assets may require a category 15 assessment [3].

The historic leased asset estimate of 0.149 tCO2e is retained. The current year uses a quantity weighted energy model with different coverage and calculation detail. As a result, the total inventory and leased asset figures are not directly comparable across the two years. We do not claim an overall emissions reduction on this basis. We will restate the baseline when a consistent underlying calculation is available.

Allocated office electricity decreased from 1,690.495 kWh in 2025 to 1,514.940 kWh in 2026, a reduction of **10.38%**. This is a comparable activity reduction. The 2026 electricity factor also reflects a revised government methodology and grid changes; emissions reductions are not attributed wholly to company actions.

Current emissions reporting

Reporting period: 1 September 2025 to 31 August 2026. Values below cover the full financial year. Rounding is applied only to displayed results.

Emissions source	2026 tCO2e	Calculation or reporting basis
Scope 1	0.0000	No direct emitting activity recorded within the organisational boundary.
Scope 2 location based	0.1984	1,514.94 kWh x 0.13096 kgCO2e/kWh / 1,000.
Scope 3 category 4 upstream transport	0.0000	No applicable upstream transport activity reported.
Scope 3 category 5 operational waste	0.0030	Prior year emissions used as an estimate for continuing office operations.
Scope 3 category 6 business travel	0.0000	No business travel activity reported for the year.
Scope 3 category 7 commuting	1.0283	3,851.2 miles x 1.609344 km/mile x 0.16591 kgCO2e/km / 1,000.
Scope 3 category 9 downstream transport	0.0000	No applicable downstream transport activity reported.
Required Scope 3 subset total	1.0313	Categories 4, 5, 6, 7 and 9.
Scopes 1 and 2 plus required Scope 3 subset	1.2297	Annual CRP reporting boundary total.
Additional category 13 leased asset estimate	24.3416	Quantity weighted energy estimate x UK electricity factor; see methodology.
Expanded reported total including leased assets	25.5712	Additional category 13 is included once, separately from the minimum CRP subset.

Estimates and reporting judgements

The inventory covers the full financial year. Zero values reflect no reported applicable activity. Scope 1 covers direct emissions from controlled operations, including fuel combustion, controlled vehicles and refrigerant leakage where relevant. Our recorded operating profile does not identify direct emitting activity for the year.

Operational waste is estimated at 0.003 tCO2e using the prior year result as a proxy for continuing office operations. Commuting is calculated from aggregate annual distance using an average car factor with unknown fuel type. Leased asset energy is modelled using portfolio quantities and annual consumption assumptions. These estimates are subject to measurement and modelling uncertainty.

Calculation methodology

Emissions source	Result and assumptions
Office electricity	September 2025 to August 2026 office use totals 3,029.88 kWh. Room Twelve allocation is 50% = 1,514.94 kWh. The government UK electricity factor is 0.13096 kgCO2e/kWh (2026 full set, UK electricity E25). Emissions = 0.1983965424 tCO2e.
Employee commuting	Aggregate annual commuting distance is 3,851.2 miles, equivalent to 6,197.9036928 km. The average car, unknown fuel factor is 0.16591 kgCO2e/km (Business travel - land X53). Emissions = 1.0282945202 tCO2e.
Downstream leased assets	Aggregate estimated annual electricity consumption is 185,870.175 kWh. At 0.13096 kgCO2e/kWh, emissions are 24.341558118 tCO2e. Energy is calculated by weighting annual consumption assumptions by the corresponding portfolio quantities.

Leased asset estimation assumptions

Leased asset emissions are calculated at portfolio level. Annual energy consumption is estimated for each asset grouping, multiplied by its corresponding quantity and then aggregated. This quantity weighted calculation uses the internal source data and avoids applying an unweighted average consumption rate across the portfolio.

The model applies the recorded power, usage and annual consumption assumptions, including 190 operating days where a daily use model is used. Recorded portfolio quantities are modelled for a full year using the UK electricity factor. The calculation is an estimate rather than a metered customer inventory. Uncertainty includes whether power assumptions represent standby or operating use, the grouping of equipment under shared consumption assumptions and the timing of assets entering or leaving use.

Customer operation of relevant leased assets is included as additional category 13 emissions under the operational control approach, on the basis that customers control use and Room Twelve retains the leased assets. Transport is assessed separately in the applicable transport categories. Asset types, individual quantities and customer information are held in internal supporting records.

Consistency and data improvement

The electricity generation factor excludes transmission and distribution losses and upstream energy emissions. These belong in separate Scope 3 categories outside the five category CRP minimum. The expanded total above includes the stated categories only; it is not a complete assessment of all 15 Scope 3 categories or financed emissions. No independent assurance is claimed.

Future inventories will improve waste measurement, commuting mode information and leased equipment specifications, lease duration and customer electricity data. Material methodological errors will be corrected transparently and the baseline restated when an appropriate comparable calculation is available.

Emissions reduction targets

Target	Monitoring basis
Maintain zero Scope 1	Review controlled fuels, vehicles and refrigerants annually.
Reduce Scope 2 by 85% by 2035	Published baseline 0.393 tCO2e implies a target of 0.05895 tCO2e. Track location based emissions and electricity kWh; disclose any market based result separately.
Reduce Scope 3 by 40% by 2030	Published baseline subtotal 0.811 tCO2e implies 0.4866 tCO2e. Reconcile category coverage before asserting progress against this target.
Net Zero by 2050	Reduce emissions across operations and the value chain, strengthen measurement and review progress annually.

Carbon reduction projects

Existing initiatives: digital signatures, automated processing and the online portal reduce paper and postage. The field sales model was removed, remote meetings are used where appropriate, public transport is preferred for necessary face to face meetings, and the office has LED lighting. These measures form our continuing carbon reduction programme. The recorded office electricity reduction supports monitoring of energy performance; no separate quantified saving is attributed to individual projects.

Action programme for 2026 to 2027	Responsibility and review
Commuting: consult staff on car sharing, safe seasonal walking and cycling, and flexible working that reduces travel. Track actual annual journeys and modes.	Director and office lead; review by 31 January 2027.
Energy: review heating and cooling settings, ventilation, equipment shutdown and monthly consumption. Investigate solar PV with the landlord and renewable supply at contract renewal.	Director and office lead; review by 30 April 2027.
Leased equipment: engage customers and suppliers on efficient equipment, energy specifications and better use data. Review asset types and financing structures to improve emissions classification.	Director and leasing lead; review by 30 April 2027.
Measurement: document the shared office allocation, improve waste and commuting estimates, and review baseline comparability.	Finance lead; annual inventory review before the next plan.

We will implement and review this programme as part of our annual carbon management cycle. For relevant contracts we will apply digital documentation, remote meetings where practicable, travel controls and efficient office practices. Contract mobilisation and annual review will consider how these measures support delivery.

Declaration and sign off

Room Twelve Limited confirms its commitment to achieving Net Zero emissions by 2050. This Carbon Reduction Plan has been prepared in accordance with PPN 006 and its associated reporting standard. Emissions have been recorded using the GHG Protocol Corporate Standard and appropriate UK Government conversion factors. Scope 1 and Scope 2 reporting follows the relevant Environmental Reporting Guidelines. The required Scope 3 subset is reported in accordance with the Carbon Reduction Plan reporting standard and the Corporate Value Chain Scope 3 Standard, using the methods, estimates and reporting boundaries stated in this plan.

We confirm that the information represents our emissions profile to the best of our knowledge, including the stated estimation assumptions. We will continue to measure, manage and reduce emissions, improve data quality and review this plan annually.

Approved by the board of directors on: 30.10.26
Signed on behalf of Room Twelve Limited: 
Director name: Sophie Coles
Job title: Director
Date of sign off: 30.10.26
Publication date: 31.10.26

This plan will be published on the Room Twelve Limited website with a prominent link from the homepage. It will be reviewed annually and updated within six months of the financial year end. The next annual reporting period ends on 31 August 2027, with the update due by 29 February 2028.

Sources

Reporting framework and conversion factors current at 30 October 2026.

1 Cabinet Office PPN 006 technical standard
https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts/ppn-006-technical-standard-for-completion-of-carbon-reduction-plans-html

2 UK Government greenhouse gas conversion factors 2026
https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026

3 GHG Protocol Scope 3 calculation guidance
https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf

Company records: Rm 12 Calcs.xlsx, Scope 2 2025, Scope 2 2026. and Scope 3 2026; R12 Carbon Reduction Plan 2025.pdf, published 31 October 2025. The workbook is an internal source for activity data, allocation and portfolio assumptions; the calculations and aggregation methods used in this plan are described above.