

Carbon Reduction Plan

Gamban

GAMBAN LTD. t/a Gamban

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Gamban

positive planet

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Net Zero Commitment

Gamban is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, organisations should be aiming to reduce greenhouse gas (GHG) emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, Gamban will need to reduce our absolute emissions by 90% from the base year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the base year) as well as long-term targets.

Long-Term Targets

- Reduce our total market-based emissions by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Near-Term Targets

- Maintain zero Scope 1 and 2 emissions year-on-year to 2030.
- Reduce Scope 3 emissions by 42% by 2030.
- Improve data quality year-on-year by collecting activity and supplier-specific data for relevant Scope 3 categories.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

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GHG Emissions Footprint

Base Year GHG Emissions

Base year emissions are a record of the greenhouse gases that have been produced in the past and prior to the introduction of any strategies to reduce emissions. Base year emissions are the reference point against which emissions reduction can be measured. Gamban's base year covers March 2024 – February 2025.

Base Year: 2024 - 2025

The current reporting year is the first year that Gamban has measured and reported its carbon footprint so will serve as the base year against which future measurements and reduction targets will be compared.

The base year measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors, or other influencing factors to ensure future measurements are comparable. The base year measurement may also be adjusted where a significant organisational change occurs.

As Gamban is a predominantly remote-based business with no dedicated property and no fleet vehicles, there are no Scope 1 or Scope 2 emissions to report. The emissions associated with the occasional use of a serviced workspace are captured within Scope 3: Purchased Goods & Services due to Gamban's lack of operational control over the utilities therein.

Based on current data availability, there are no reportable emissions associated with Capital Goods, Fuel & Energy Related Activities, Transportation & Distribution, Operational Waste & Water, Leased Assets, or Franchises.

Emission Scopes	Total (tonnes CO_2e)
Scope 1	0.0
Scope 2*	*Market-based:* 0.0 *Location-based:* 0.0
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel	146.9

- Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream & Downstream) - Franchises & Investments	
Total Emissions*	***Market-based:* 146.9** ***Location-based:* 146.9**

*Purchased electricity can be measured in two ways, A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. Gamban has chosen to use a market-based approach for Net Zero targets.

Carbon Intensity Metrics

Base Year: 2024 - 2025	Carbon Intensity Metric
Employees (tCO_2e per FTE)	14.7
Revenue (tCO_2e per £m)	78.9

The above carbon intensity metrics use market-based emissions.

Current GHG Emissions

The current reporting period covers March 2024 – February 2025. The current reporting year is the first year that Gamban has measured and reported its carbon footprint so will serve as the base year against which future measurements and reduction targets will be compared.

Current Reporting Year: 2024 - 2025	
As Gamban is a predominantly remote-based business with no dedicated property and no fleet vehicles, there are no Scope 1 or Scope 2 emissions to report. The emissions associated with the occasional use of a serviced workspace are captured within Scope 3: Purchased Goods & Services due to Gamban's lack of operational control over the utilities therein. Based on current data availability, there are no reportable emissions associated with Capital Goods, Fuel & Energy Related Activities, Transportation & Distribution, Operational Waste & Water, Leased Assets, or Franchises.	
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Carbon Intensity Metrics

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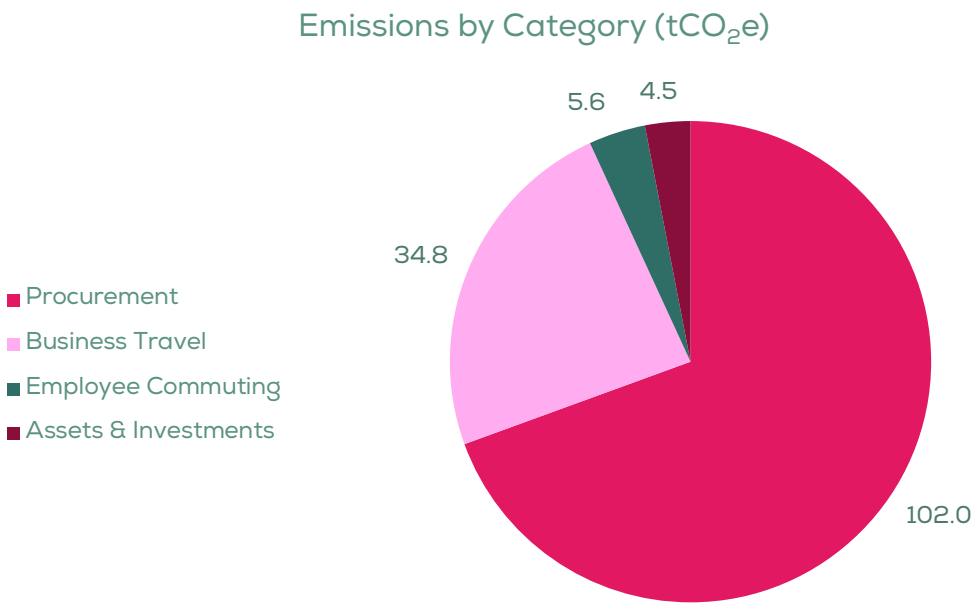
Employees (tCO_2e per FTE)	14.7
Revenue (tCO_2e per £m)	78.9

The above carbon intensity metrics use market-based emissions.

Current GHG Emissions Breakdown



At 102.0 tCO_2e, the majority of Gamban's emissions reside within the Procurement category which includes the extraction, production, and transportation of all goods and services purchased or acquired in the reporting year such as consulting (67%), software (8%), and advertising (5%). Business Travel is the second largest category at 34.8 tCO_2e and constitutes emissions associated with the transportation and accommodation of employees for business-related activities during the reporting year. Gamban's Employee Commuting (5.6 tCO_2e) emissions include those associated with homeworking only and were calculated using an average homeworking emission factor. Assets & Investments refers to Gamban's pension contributions during the reporting year which generated 4.5 tCO_2e.

Current Measurement Results

For 2024 – 2025:

By Scope	Tonnes	% of Total
Scope 1	0.0	-
Scope 2 (*Location-based*)	0.0	-
Scope 2 (*Market-based*)	0.0	-
Scope 3	146.9	100.0%

By Source	% of Total	% of Total
Direct	0.0	-
Upstream	142.4	97.0%
Downstream	4.5	3.0%

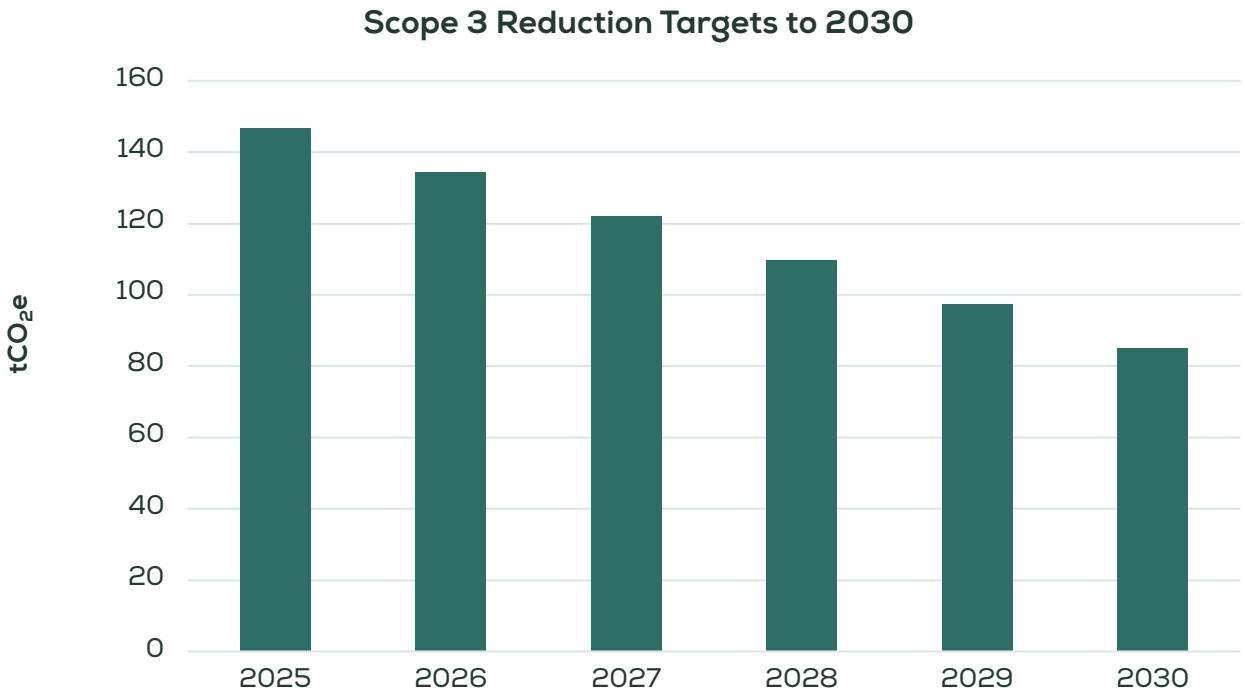
By Category	Tonnes	% of Total
Office Utilities	0.0	-
Company Cars	0.0	-
Business Travel	34.8	23.7%
Employee Commuting	5.6	3.8%
Procurement	102.0	69.4%
Distribution	0.0	-
Waste	0.0	-
Indirect Energy Emissions	0.0	-
Assets & Investments	4.5	3.0%

Total	Tonnes	% of Total
Location-based	146.9	-
Market-based	**146.9**	**-**

Carbon Reduction Planning

Progress against Base Year Emissions

There are no previous existing carbon emission reduction targets against which to report progress, as this reporting period is Gamban's first measurement. As such, there are no comparable previous measurements. Future reporting will assess progress against reduction targets, explore trends by category and identify any notable changes to data used to measure emissions.



The above targets are based on Gamban's near-term target of a 42% reduction in Scope 3 emissions by 2030.To achieve a linear reduction, Gamban will need to achieve Scope 3 emissions reductions of 8.4% each year, or 12.34 tCO_2e. Each year describes the reporting period ending that year i.e. 2025 is based on the base year/current reporting year's emissions described elsewhere within this document – all other years are projected according to a linear reduction.

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented prior to/since engaging with Positive Planet:

Activity	Completion Date	Scope
Achieved B Corp Certification.	2022	-
Committed to: • Measuring the company's carbon footprint year-on-year to track progress against SBTi-aligned targets; and • actively making improvements to reduce emissions. In Year 1, Positive Planet was appointed to support with preparing the base year GHG inventory and recommending reduction initiatives.	2025	1,2,3

Future Carbon Reduction Initiatives

Based on the current measurement, Positive Planet recommends the following actions to begin addressing and reducing emissions:

Overarching Reduction Initiatives					
No.	**Activity**	**Target Date**	**Cost**	**Impact**	**Category**
1	Ensure sustainability is embedded into company culture. This can include actions such as: • reviewing company policies to ensure alignment with carbon reduction goals; • outlining responsibilities with regard to sustainability in all job descriptions; and • incorporate sustainability into induction processes to ensure all team members are aligned with the organisation's Net Zero ambitions.	Ongoing	No Cost	Enabler	All Categories
2	Set up a Green Team to lead on projects and initiatives across the organisation. Members of the Green Team should be tasked with key responsibilities such as contributing to and implementing carbon reduction plans, managing data, and providing information to colleagues.	2026 - 2030	Low	Enabler	All Categories
3	Work with relevant team members throughout the year to get systems in place for the collection of high-quality data for use in the next measurement. Improving the quality of data will broadly involve a shift from spend-based data to activity-based data (see the Data	2026	No Cost	Enabler	All Categories

	Quality Guidance for more information). This will allow for more accurate and consistent measurement between years, as activity data is less subject to change and is more comprehensive. The categories to target for improving data quality are: • Purchased Goods & Services; • Business Travel; • Employee Commuting; and • Investments. Specific recommendations are set out below.				
4	Consider providing sustainability training for employees, such as Carbon Literacy training or Couch to Carbon Zero training, to increase engagement and skills across the team. This can be done in phases, starting with the Green Team and leadership, and then rolling out to the wider employee base (including new starters). Certified learners typically reduce emissions by 5-15%, with at least one action relating to the workplace. Businesses that engage with Carbon Literacy training can also get certified as Carbon Literate Organisations which may bring commercial benefits. Role-specific Net Zero training could also be considered to encourage action from key areas of the organisation.	2028	Medium	Enabler	All Categories
5	Explore opportunities for internal and external engagement around Gamban's carbon reduction progress. Internal engagement initiatives could involve creating spaces for environmental positive conversations (in internal comms, newsletters, Slack, Teams etc.) and	Ongoing	Low	Enabler	All Categories

	establish a working group to track the progress of employees' carbon reduction commitments following Carbon Literacy Training. External engagement initiatives could include adding a sustainability page to the company's website with details surrounding the current measurement, targets, and reduction plan.				

Scope 1 & 2 Reduction Initiatives					
No.	**Activity**	**Target Date**	**Cost**	**Impact**	**Category**
1	Update company policy so that, should Gamban acquire a dedicated property over which they have operational control, the site will not utilise stationary combustion and must be on a zero-carbon electricity tariff within 18 months of occupancy.	2030	No Cost	Enabler	Stationary Combustion, Purchased Electricity
2	Update company/procurement policy so that any vehicles purchased or leased by Gamban shall be battery electric (BEV) as a priority, followed by Plug-In Hybrid or Hybrid.	2030	No Cost	Enabler	Mobile Combustion

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Scope 3 Reduction Initiatives					
No.	**Activity**	**Target Date**	**Cost**	**Impact**	**Category**
1	Develop a Sustainable Procurement Policy with the twin goals of enabling the: 1. assessment and prioritisation of suppliers' sustainability credentials; and 2. collection of data from suppliers on an annual basis in an effective way. Existing and new suppliers should be engaged with to ensure alignment with Gamban's sustainability goals and target of Net Zero by 2040. This may include: • engaging suppliers by sharing this Carbon Reduction Plan/communicating Net Zero targets and asking for suppliers' information in return; • reviewing goods transportation suppliers in line with the Sustainable Procurement Policy to determine their decarbonisation efforts and collect primary emissions data if available; • introducing/increasing sustainability weighting in tender processes/contracts; • adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency; • increasing supplier monitoring/reporting requirements including provision of supplier-specific data; and	2027	No Cost	Enabler	Purchased Goods & Services, Capital Goods

	• partnering with sustainable suppliers and vendors for events and other business requirements. This action will embed sustainability considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, or a demonstrated commitment to Net Zero to be prioritised. **Taking action here is essential, as 69.4% of measured emissions reside within the supply chain.**				
2	Commit to a sustainability audit of existing suppliers. Initially the top 20% of suppliers (identified by spend and/or carbon intensity) should be engaged with to request further information regarding emissions reporting, Net Zero targets, and sustainability ambitions. This data collection will support the reduction journey by: • improving the accuracy of future carbon footprint measurements through collecting supplier-specific data; • allowing the positive impacts from reduction actions to be captured; • identifying business risks in the supply chain; and • encouraging supply chain integration towards Net Zero.	2026 - 2030	Low	High	Purchased Goods & Services, Capital Goods, Investments
3	Consider initiatives to reduce the need to purchase new capital goods: • implement minimum lifespan requirements for all acquired goods;	Ongoing	Savings	High	Capital Goods

	• carry out regular maintenance checks, upgrades, and repairs to enhance operational/energy efficiency and extend the lifespan of goods; and • work towards achieving a culture of longevity and circular economy within procurement, prioritising reuse (repurpose, refurbish, remanufacture) over recycling to retain value and purchasing second-hand/refurbished goods (e.g. furniture, IT equipment) wherever possible.				
4	Develop and implement a Sustainable Travel Policy to lower the environmental impact of choices when travelling, staying in hotels, and commuting. Colleagues will be encouraged to utilise the low emissions travel hierarchy and opt for active travel where appropriate: • digital communication; • walking and cycling; • public and shared transport; • EVs (car sharing/clubs, then individual use); • ICE (internal combustion engine) vehicles (car sharing/clubs, then individual use); then • air travel. Other policy points to consider alongside this hierarchy include: • making virtual meetings the default for interactions that do not require physical presence; • assessing the need for in-person business meetings and reviewing where trips can be consolidated/coordinated amongst employees;	2028	Medium	Enabler	Business Travel

	• reducing fossil-fuel based travel, especially air travel, as a priority – where air travel is unavoidable, opt for economy class to reduce emissions per passenger; • ensure the sustainable commitments of hotels are considered when booking employee stays; • any vehicle hired by the company should be battery electric (BEV) as a priority, followed by plug-in hybrid, then hybrid. This policy should also focus on improving internal processes for capturing Business Travel data. Currently a spend-based approach is used to estimate emissions from both travel and overnight stays. Gamban shall being to record journey start/finish locations and number of rooms/nights booked for Business Travel to immediately improve data quality for this category.				
5	Consider collecting employee-specific homeworking data, namely home heating type (i.e. gas/electric/air pump etc.) and tariff information (to identify potential emissions reductions offered by renewable contracts). This could be completed internally or alongside the next measurement via Positive Planet's Employee Commuting & Homeworking survey.	2026 - 2027	No Cost	Medium	Employee Commuting (& Homeworking)
6	Gamban will direct employees to resources that can support homeworking emissions reductions. Examples include: • keeping employees updated on options for domestic renewable energy tariffs and applicable energy saving schemes (i.e. Boiler Upgrade Scheme) • providing information and education on home renewable energy options;	Ongoing	Low	Medium	Employee Commuting (& Homeworking)

	• offering a salary sacrifice scheme for home renewable energy technologies (i.e. Heva Energy).				
7	Update company policy so that, should the company acquire a dedicated property, additional consideration will be made to sites which are more accessible via low carbon methods of transport (i.e. walking, cycling, public transport).	2030	No Cost	Enabler	Employee Commuting (& Homeworking)

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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

This Carbon Reduction Plan has been reviewed and approved by the Executive Team at Gamban.

Signed on behalf of Gamban Ltd. t/a Gamban:



Name: Jack Symons

Position: Director

Date: 24/03/26

1 https://ghgprotocol.org/corporate-standard

2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting