

CARBON REDUCTION PLAN

2025 REPORTING YEAR	
Company	Powerworks Maintenance Services Limited
Reporting Period	1 January 2025 – 31 December 2025
Publication Date	September 2026
Next Annual Review	By 30 June 2027
Approved By	Doug Latta - Director

1. Commitment to Achieving Net Zero

Powerworks Maintenance Services Limited is committed to achieving Net Zero greenhouse gas emissions by 2050 in line with the UK Government's target. This Carbon Reduction Plan outlines our baseline emissions, current reporting-year emissions, environmental management measures and our ongoing roadmap towards Net Zero.

2. Baseline Emissions Footprint

Our published baseline year is 2024, representing the first full year for which Powerworks established an organisational carbon footprint.

Baseline Year: 1 January 2024 - 31 December 2024

Total reported emissions: 75 tCO₂e

Emissions Scope	2024 Baseline tCO ₂ e
Scope 1 - Direct	53.417
Scope 2 - Indirect - Electricity	1.583
Scope 3 - Indirect - Other	19.739
Total	75.00

Baseline Data Review

During preparation of our 2025 emissions return, significant variances were identified between the activity data and emissions calculated for 2025 and those contained within the original 2024 baseline. Powerworks is therefore undertaking a retrospective review of the 2024 baseline data, activity categorisation and calculation methodology to confirm that emissions have been calculated on a consistent and comparable basis.

Until this review is complete, the published 2024 baseline of 75 tCO₂e remains our stated baseline. Should the review identify errors or material methodological inconsistencies, the baseline will be recalculated and transparently restated within a subsequent revision of this Carbon Reduction Plan.

3. Current Emissions Reporting

Reporting Year: 1 January 2025 - 31 December 2025

Powerworks has completed its carbon reporting exercise for the 2025 calendar year. Following identification of a material anomaly within the third-party carbon calculator output, Powerworks reconciled the 2025 footprint from its retained underlying activity records using the UK Government Greenhouse Gas Reporting Conversion Factors 2025. The reconciled reporting figures are shown below:

2025 Reconciled Emissions	tCO ₂ e
Scope 1 – Direct	61.22
Scope 2 - Indirect - Electricity	2.66
Scope 3 - Indirect - Other	17.47
Total	81.35

The reconciled Scope 1, Scope 2 and Scope 3 figures above total 81.35 tCO₂e. A separate reconciliation schedule has been retained as supporting evidence, documenting the source activity data, scope allocation and calculation methodology.

The original calculator output displayed a materially higher headline result, driven principally by an anomalous waste calculation. Powerworks therefore reviewed the underlying activity records rather than adopting an output that could not be reconciled to the recorded business activity.

Reporting Year Data Quality & Variance Statement

During preparation of the 2025 reporting-year update, Powerworks identified a significant anomaly in the third-party carbon calculator output. The underlying activity data was therefore reviewed and the 2025 footprint was reconstructed using retained source records and the UK Government Greenhouse Gas Reporting Conversion Factors 2025. This reconciliation provides a consistent and auditable basis for the 2025 figures reported in this Plan.

The principal anomaly related to waste. Powerworks recorded 12.05 tonnes of batteries recycled during 2025, together with other separately recorded recycled waste streams. The third-party calculator attributed 365.72 tCO₂e to waste, which could not be reconciled to the recorded quantities and treatment routes. Powerworks therefore used the retained source records and appropriate 2025 conversion-factor methodology to derive the reconciled waste contribution used within the Scope 3 figure above.

Powerworks has retained the underlying source data, recycler information, calculator input records and reconciliation schedule supporting the 2025 reporting exercise. These records provide the audit trail for the revised Scope 1, Scope 2 and Scope 3 figures.

The reconciled 2025 footprint is 81.35 tCO₂e compared with the published 2024 baseline of 75 tCO₂e. This represents an increase of approximately 8.5%. Powerworks will continue to monitor the principal emissions sources, particularly fleet activity, while maintaining its longer-term carbon reduction commitments. The 2024 baseline remains subject to review to confirm that future year-on-year comparisons are made on a consistent basis.

Reporting and Review Period

Powerworks Maintenance Services Limited reviews its Carbon Reduction Plan annually. During preparation of this 2025 update, the third-party calculator output was found not to reconcile the underlying activity records. A documented reconciliation was therefore completed before finalising the reporting-year figures.

As part of our commitment to accurate and transparent carbon reporting, the underlying activity data, categorisation and calculation methodology were reviewed before finalising this updated Carbon Reduction Plan. The 2025 reconciliation uses the UK Government Greenhouse Gas Reporting Conversion Factors 2025, which are published for organisations reporting 2025 greenhouse gas emissions.

The reconciled figures are reported transparently in this Plan, and the supporting calculation schedule is retained as evidence. If subsequent review identifies a material error in either the baseline or reporting-year calculation, the affected figure will be transparently restated and the reason documented.

Operational Context

During the 2025 reporting period, Powerworks continued to grow its operational capacity, with the addition of a further field engineer, Sales Manager and Office Administrator. This increase in headcount has contributed to increased operational activity, including additional business travel, vehicle use, office occupancy and associated energy consumption.

The 2025 emissions footprint should therefore be considered in the context of this business growth. While total emissions increased from 75.00 tCO₂e in 2024 to 81.35 tCO₂e in 2025, representing an increase of approximately 8.5%, Powerworks remains committed to reducing emissions over the longer term and will continue to focus on improving carbon efficiency as the business grows.

4. Emissions Reduction Targets

Powerworks remains committed to achieving Net Zero greenhouse gas emissions by 2050. Our existing Carbon Reduction Plan established an ambition to achieve a minimum 30% reduction by 2030 from our 2024 baseline, with an interim 10% reduction target for 2026.

These commitments remain in place. The reconciled 2025 footprint is approximately 8.5% above the published 2024 baseline. Powerworks will use the 2025 reconciliation as a clearer basis for monitoring future performance, while continuing to review the 2024 baseline methodology to ensure consistent like-for-like reporting.

5. Carbon Reduction Projects and Environmental Management Measures

Powerworks continues to maintain and develop high-level environmental management measures across our operations, including:

- A zero-to-landfill approach to support sustainable waste disposal practices.
- Use of LED lighting and other energy-efficient systems within our office environment.
- Paperless best practices, including electronic document management and scanning of archive and older files.
- Responsible procurement and supplier engagement to support sustainability throughout our supply chain.
- Efficient journey planning and continued review of transport-related emissions, reflecting the material contribution of transport within our carbon footprint.
- Ongoing monitoring and annual reporting of environmental performance, including continual improvement of the quality and consistency of the underlying carbon data.

These measures will continue to be reviewed as part of our annual environmental and carbon reporting process, with particular focus on areas identified as having the greatest environmental impact.

6. Carbon Reduction Roadmap

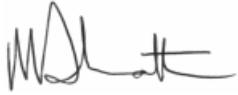
2024 BASELINE 75 tCO ₂ e published baseline	2025 RECONCILE & REPORT 81.35 tCO ₂ e reconciled footprint calculator anomaly reviewed	2026 REDUCE & MONITOR Like-for-like reporting Measure progress	2030 REDUCTION TARGET Minimum 30% reduction from reviewed 2024 baseline	2050 NET ZERO Net Zero greenhouse gas emissions
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The roadmap will continue to be reviewed annually so that future performance is assessed on a consistent basis using retained activity data and an appropriate annual conversion-factor set.

7. Declaration and Sign-Off

This Carbon Reduction Plan has been prepared as Powerworks Maintenance Services Limited's annual update to its carbon emissions reporting and Net Zero commitment. The Plan has been approved at Director level and will continue to be reviewed and updated annually.

Powerworks is committed to the continual improvement of both its environmental performance and the accuracy and consistency of its carbon reporting. The 2025 reconciliation and supporting source records will be retained as part of the audit trail. Any future restatement of historic emissions will be documented transparently within subsequent Carbon Reduction Plan updates.

A handwritten signature in black ink, appearing to read 'DLatta', is positioned above the printed name.

Doug Latta - Managing Director

Powerworks Maintenance Services Ltd

Date: 16 September 2026