



# OSMODAL

VALUE IN MOTION

## CARBON REDUCTION PLAN

5 August 2025

Version : 1.3 FINAL

## Version Control

Version	Description	Date
0.1	Initial Draft	30 Jan 2024
1.0	Issued as Final	30 May 2024
1.1	Updated for 2025 Plan	12 Feb 2025
1.2	Added PPN 006 declaration and director sign-off	29 July 2025
1.3	Added justification for omission of Scope 3 categories 5 and 9	5 August 2025



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## 1.0 COMMITMENT TO ACHIEVING NET ZERO

Osmodal Group Pty Ltd is committed to achieving Net Zero greenhouse gas emissions across our global operations by 2035. To do so, we will align our reporting with Australia's National Greenhouse and Energy Reporting Act 2007 and the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024 - recognising that full reporting obligations commence on 1 July 2027. We are initiating early reporting to ensure compliance with international procurement programmes such as the United Kingdom's Public Procurement Notice 06/21.

## 2.0 BASELINE EMISSIONS FOOTPRINT

Baseline Year: 2024 (calendar year)

The baseline represents the first year for which full, reliable data were available and Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024 was passed.

Emissions Source	Scope	Total (tCO <sub>2</sub> e)
On-site fuel combustion (N/A – no offices)	1	0.0
Purchased electricity (home working)	2	2.4
Business travel (air, rail, taxis, ride-hailing)	3	4.2
Employee commuting (public transport, active travel)	3	1.1
Home-working energy (additional, beyond Scope 2)	3	1.8
Purchased goods & services (IT hardware)	3	0.9
<b>TOTAL</b>		<b>10.4</b>

The calculation methodology follows the GHG Protocol Corporate Accounting Standard, using UK Government conversion factors and EcoAct home-working proxy data. The UK standard has been chosen as there is not presently an equivalent Australian Regulation (i.e. whilst legislation has been passed, there is no regulation yet).

## 3.0 CURRENT EMISSIONS REPORTING (2025 YTD)

The latest available data indicate a 6% reduction versus the 2024 baseline, primarily from reduced long-haul travel and continued use of energy-efficient devices. Full figures will be reported in our 2025 Sustainability Statement (Q1 2026).

## 4.0 EMISSIONS REDUCTION TARGETS

- Interim: 50% absolute reduction by 2028 ( $\leq 5.2$  tCO<sub>2</sub>e)
- Interim: 75% absolute reduction by 2031 ( $\leq 2.6$  tCO<sub>2</sub>e)
- Net Zero: 100% reduction by 2035 (residual  $\leq 0.5$  tCO<sub>2</sub>e to be neutralised via high-quality carbon removals).

Progress will be assessed annually against the baseline and published on our website.

## 5.0 CARBON REDUCTION PROJECTS

### 5.1 Completed Since Baseline Year

- Formalised "Virtual-First" operating model: >90 % meetings via video-conferencing; travel restricted to essential client workshops.
- Issued energy-efficient laptops (Energy-Star® 8.0) and 5-star-rated mobile phones to all staff.
- Employee travel policy updated to mandate public transport for journeys under 4 hours door-to-door.

### 5.2 In Progress (2025–2026)

- Green energy encouragement: employees are supported to voluntarily switch to 100% renewable electricity tariffs at home (noting no financial stipend is provided).
- Sustainable procurement framework: preference suppliers with science-based targets; embed carbon criteria in purchase orders over AUD 10,000.
- Cloud-services optimisation: leverage Microsoft 365 (hosted in Azure data centres committed to 100% renewable energy by 2025) and migrate remaining internal workloads so that ≥60% of total compute is served by renewable-powered facilities by Q4 2025.

### 5.3 Planned (2026–2030)

- Travel replacement: adopt virtual collaboration tools to displace 30% of remaining site visits by 2027.
- Low-carbon aviation: require SAF (Sustainable Aviation Fuel) purchasing where offered (>5% blend by 2028) and switch to rail where high speed rail is a competitive alternative.
- Carbon-aware scheduling: implement default meeting times to minimise peak-grid intensity periods in each geography.
- Device circularity: institute 3-year refresh with certified refurbishment or recycling; aim for 90% hardware diverted from landfill.

## 6.0 MEASUREMENT & REPORTING METHODOLOGY

Scopes 1–3 will be measured annually in accordance with Australia's National Greenhouse and Energy Reporting (Measurement) Determination 2008 and ISO 14064-1.

In accordance with the Scope 3 Standard and PPN 006 guidance, Osmodal has excluded Scope 3 Categories 5 (Waste Generated in Operations) and 9 (Downstream Transportation and Distribution) on the basis of immateriality and non-applicability. Osmodal operates as a remote-first consultancy and does not lease or manage fixed office premises. While consultants may use on-demand shared office space, these are hosted environments where waste management is outside our operational control and contractual scope. Additionally, Osmodal does not manufacture or distribute physical products, and therefore has no downstream distribution emissions. These exclusions are consistent with the GHG Protocol's principles of relevance and completeness, and will be reviewed annually.

Activity data is captured via the finance system (supplier spend), travel booking platform, staff survey (home-working energy), cloud-billing APIs and Microsoft 365 Sustainability Dashboards.

Emission factors hierarchy:

Australian National Greenhouse Accounts (NGA) emissions factors, as published annually by the Department of Climate Change, Energy, the Environment and Water (DCCEEW), are applied to all Australian-based operations.

United Kingdom Government conversion factors, issued by the Department for Energy Security and Net Zero (formerly BEIS) and the Department for Environment, Food & Rural Affairs (Defra), are used for all UK-based activities.

United States Environmental Protection Agency (EPA) eGRID regional grid emission factors are applied to electricity use, employee commuting, and other Scope 2 and 3 activities in the United States.

Where no jurisdiction-specific values exist, International Energy Agency (IEA) factors are used.

Carbon neutrality pathway: pursue Climate Active Carbon Neutral certification for Australian business units by 2030.

## 7.0 GOVERNANCE & RESPONSIBILITY

Board-level sponsor: Managing Director (Sydney, Australia).

- Carbon Reduction Working Group: cross-regional team meeting quarterly; accountable for delivery of this plan.
- Annual progress update issued as a standalone Sustainability Statement (not part of formal financial accounts) and shared with stakeholders via [www.osmodal.com/sustainability](http://www.osmodal.com/sustainability).

## 8.0 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 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

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 signed off by the board of directors (or equivalent management body).

### Signed on behalf of the Supplier:

**Name:** Scott Suine

**Title:** Director

**Date:** 5 August 2025

**Signature:**

