Carbon Reduction Plan 2026

Supplier name	Marlowe Consulting Limited
Publication date	14 September 2026

Commitment to achieving Net Zero

Marlowe is committed to achieving Net Zero greenhouse gas emissions by 2035. The company operates a remote-first consultancy model with no permanent office or workplace, resulting in no reported Scope 1 or Scope 2 emissions. The principal focus of the reduction programme is therefore Scope 3, particularly purchased services and business travel.

Baseline Emissions Footprint

The baseline year is 2023. This was the first year used by Marlowe for Scope 3 emissions reporting and provides the reference point against which future reductions are measured.

EMISSIONS	TOTAL (tCO2e)
Scope 1	0.0
Scope 2	0.0
Scope 3	88.5
Total Emissions	**88.5**

Current Emissions Reporting

The carbon accounting workbook records Scope 3 emissions using a hybrid methodology. Activity data is used where mileage or travel distance is available, while spend-based factors are used for some accommodation, taxi/ride-hailing and consultancy services. Emission factors are maintained in a controlled register and are scheduled for annual review.

Reporting year	Scope 1	Scope 2	Scope 3	Total (tCO2e)
2023	0	0	88.500	88.500
2024	0	0	66.100	66.100
2025	0	0	0.685	0.685
2026 recorded to date	0	0	11.055	11.055

The 2026 total is based on transactions currently recorded in the workbook and is not presented as a complete full-year total. The latest recorded transaction date is 31 March 2026.

2026 Recorded Emissions Profile

The current 2026 inventory is concentrated in two areas: consultancy services and long-haul air travel. Together they account for approximately 96.6% of recorded emissions, making them the main priorities for reduction and improved data quality.

Category	tCO2e	Share of 2026 recorded total
Consultancy services	7.434	67.2%
Flights - long haul	3.241	29.3%
Petrol car - average	0.133	1.2%
Hotel accommodation	0.084	0.8%
Rail travel - national	0.067	0.6%
Flights - short haul	0.049	0.4%
Taxi / ride-hailing	0.049	0.4%

Emissions Reduction Targets

Marlowe will maintain an absolute-contraction approach using the 2023 baseline of 88.5 tCO2e. The workbook includes the following planning pathway for gross emissions reduction:

Year	Target reduction vs 2023	Gross target (tCO2e)	Milestone
2023	0%	88.50	Baseline year
2024	6%	83.19	Initial reduction pathway
2026	18%	72.57	Improve measurement and travel controls
2030	42%	51.33	Near-term reduction milestone
2034	80.4%	17.35	Residual emissions minimised
2035	90%	8.85	Gross residual emissions before Net Zero treatment

The workbook contains both a 2035 Net Zero milestone and an SBTi planning pathway that reduces gross emissions by 90% to 8.85 tCO2e. The final treatment of residual emissions should be aligned with the wording of any validated SBTi target and applicable standards before external publication.

2026 Carbon Reduction Priorities

- **Maintain the remote-first operating model:** Continue to avoid permanent office energy use and associated Scope 1 and 2 emissions.
- **Rail-first policy for UK journeys:** Use rail and public transport for eligible domestic journeys where practical and continue reviewing travel data quarterly.
- **Air travel pre-approval:** Require approval for flights and challenge whether virtual delivery, rail or combined trips can meet the business need.
- **Reduce long-haul flight emissions:** Prioritise virtual delivery, combine trips where possible and track long-haul flight emissions separately.
- **Lower-carbon ground transport:** Prefer public transport and electric vehicles over higher-emission alternatives where practical.
- **Sustainable hotel selection:** Introduce environmental criteria into accommodation selection and preferred hotel choices.
- **Supplier carbon data collection:** Request emissions information from material suppliers and move towards supplier-specific data rather than spend proxies.
- **Sustainable procurement criteria:** Include sustainability criteria in relevant supplier selection, tenders and procurement checklists.
- **Improve activity-based data coverage:** Replace spend-based estimates with activity-based or supplier-specific data where practical.
- **Governance and awareness:** Review the carbon dashboard quarterly and provide an annual carbon awareness briefing to staff and consultants.

2026 Action Plan

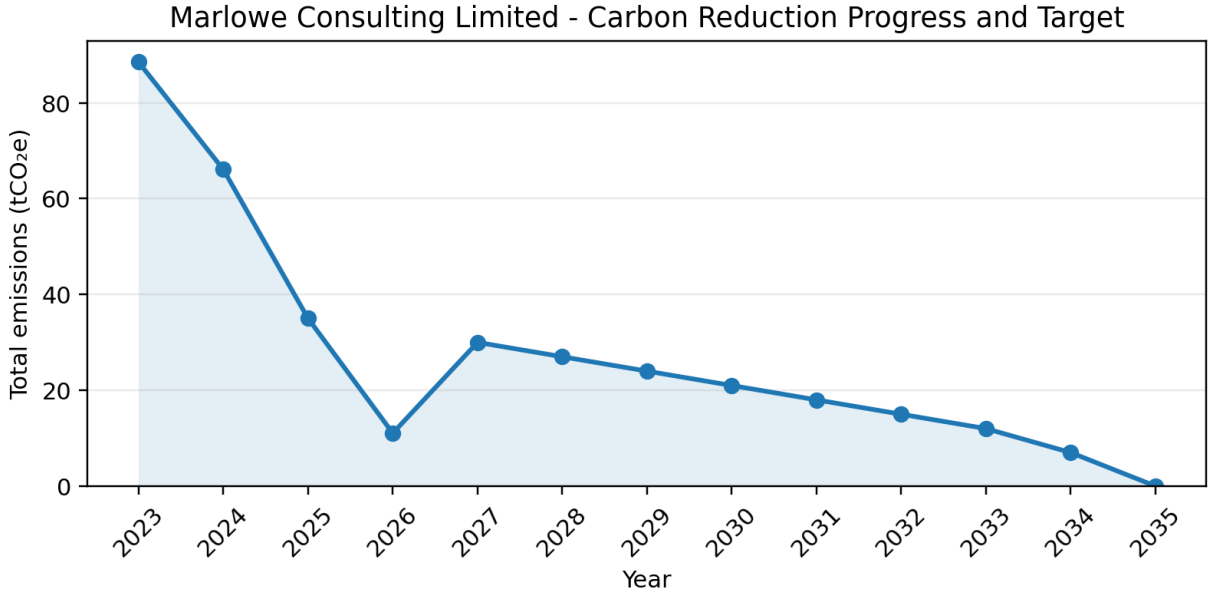
ID	Initiative	Owner	Status	KPI / Measure	2026 evidence / control
CR-01	Remote-first operating model	Managing Director	Ongoing	No permanent office energy use	Annual operating model review
CR-02	Rail-first policy for UK journeys	Operations	In progress	% eligible domestic journeys by rail	Quarterly travel review
CR-03	Pre-approval for air travel	Managing Director	In progress	100% of flights approved	Retain approval evidence
CR-04	Reduce long-haul flight emissions	Project Directors	Planned	tCO2e from long-haul flights	Virtual delivery / combined trip decisions
CR-05	Lower-carbon ground transport	All staff	In progress	Ground transport emissions per mile	Rail, public transport and EV preference
CR-06	Sustainable hotel selection	Operations	Planned	% preferred hotels with environmental credentials	Add criteria to booking guidance
CR-07	Supplier carbon data collection	Commercial	Planned	% material suppliers reporting emissions	Annual supplier questionnaire
CR-08	Sustainable procurement criteria	Commercial	Planned	% relevant tenders including sustainability criteria	Procurement checklist

ID	Initiative	Owner	Status	KPI / Measure	2026 evidence / control
CR-09	Improve activity-data coverage	Finance	In progress	% emissions based on activity/supplier data	Replace spend proxies where practical
CR-10	Annual factor and methodology review	Sustainability Lead	Ongoing	Factors and sources updated annually	Documented annual review
CR-11	Quarterly carbon dashboard review	Board	Planned	4 reviews per year	Management reporting evidence
CR-12	Carbon awareness for staff and consultants	Sustainability Lead	Planned	Training / briefing completion rate	Annual briefing and travel guidance

Data Quality and Scope 3 Boundary

The 2026 workbook contains strong transaction-level controls but also identifies areas that should be improved before external reporting or target validation:

- 181 transactions are recorded, with all transactions shown as valid and no missing emission factors or missing activity/spend values.
- Approximately 35% of emissions are currently calculated using activity-based data and approximately 65% using spend-based data. The stated internal objective is to increase activity-based or supplier-specific data where practical.
- The Scope 3 boundary assessment is not yet complete. Purchased goods and services and business travel are currently included, while the remaining GHG Protocol Scope 3 categories require relevance and materiality screening.
- Emission factors and source registers should be reviewed annually, with the workbook specifying June as the factor review month.
- The Board should review target progress quarterly and record decisions, corrective actions and material methodology changes.



Carbon reduction progress and pathway to Net Zero by 2035

Governance and Review

Responsibility for delivery is shared across the Managing Director, Board, Sustainability Lead, Finance, Commercial, Operations, Project Directors and all staff. Carbon performance should be reviewed quarterly through the carbon dashboard, with an annual review of emission factors, Scope 3 boundary decisions and the carbon reduction plan. Material changes to business structure, methodology or data availability should be documented and considered for any required baseline recalculation.

Declaration and Sign Off

This Carbon Reduction Plan has been prepared from Marlowe's carbon accounting workbook and the company's existing carbon reduction commitments. Emissions calculations use the methodology and emission factor register maintained in the workbook. The plan should be reviewed before external submission to confirm that it remains aligned with the latest applicable reporting, procurement and SBTi requirements.

This Carbon Reduction Plan has been reviewed and approved by the Board of Directors (or equivalent management body).

Signed on behalf of Marlowe:	
Name / role:	
Date:	