

AUDIT OF CARBON EMISSIONS AND DECARBONISATION STRATEGY TO ACHIEVE NET ZERO

PROGRESS UPDATE FOR REPORTING PERIOD:

1ST JUNE 2024 TO 31ST MAY 2025

MAY 2026

creative
play

A smaller version of the 'go green experts' logo, with 'go' in multi-colored and 'green experts' in grey.

Carbon footprint

net zero aligned



Go Green Experts supports organisations in the measurement and reduction of their carbon footprint. We have a wealth of experience supporting companies and non-profits in their drive to reach a lower environmental impact. We ensure that our work is in line with the latest science and standards.



Creative Play (UK) Ltd are experts in commercial and school playground equipment.

Children have been enjoying their outdoor playground equipment for over 35 years in school playgrounds, parks, and holiday parks across the UK.

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EXECUTIVE SUMMARY

Creative Play has committed to reaching net zero emissions by 2045.

In 2022, Creative Play established a carbon reduction plan to mitigate its greenhouse gas emissions. This plan sets out a series of initiatives to support the annual reduction of emissions from different activities in order to reach net zero by 2045.

Following a data review in 2026, Creative Play's base year, which was previously 2021/22, has been reset at the 2022/23 reporting year. This period is a better reflection of operational activity than the previous base year of 2021/22.

As part of the roadmap to net zero, Creative Play has set the following near-term targets to be met by the 2032/33 reporting year:

- ✓ Reduce scope 1 emissions by 54.9% from the 2022/23 base year.
- ✓ Maintain zero market-based scope 2 emissions.
- ✓ Reduce scope 3 emissions by 45% from the 2022/23 base year.

These targets are consistent with a global carbon reduction pathway to limit climate change to 1.5°C and are set in accordance with guidance from the Science-Based Targets Initiative (SBTi).

This report provides an update on Creative Play's progress towards its net zero targets and covers the reporting period for 1st June 2024 to 31st May 2025. As a further result of the data review, this report contains restated emissions figures for previous reporting periods. This follows a recalculation of historic vehicle emissions to improve accuracy.

Emissions for this reporting period totalled 839 tonnes of carbon dioxide equivalent (tCO₂e). Year-on-year this is a reduction of 15 tCO₂e (2%), driven by cuts in gas and vehicle fuel consumption as well as lower emissions from purchased goods and services.



1.

2024/25 EMISSIONS SUMMARY

FOOTPRINT SUMMARY

For the period 1st June 2024 to 31st May 2025, the carbon footprint (scopes 1, 2 and 3) for Creative Play was calculated to be 838.75 tonnes of carbon dioxide equivalent (tCO₂e). This is a 2% reduction in total emissions since the previous year.

	2024/25 Location-based	2024/25 Market-based	2023/24* Location-based	2023/24* Market-based
Total emissions	838.75	829.62	853.68	845.57
Scope 1	163.85	163.85	174.80	174.80
Scope 2	9.14	0	8.11	0
Scope 3	665.77	665.77	670.77	670.77
Carbon intensity (£m turnover)	139.89	138.36	141.52	140.18
Carbon intensity (FTE)	15.5	15.4	17.4	17.3

Figure 1.1: Creative Play emissions summary 2024/25

The table in this section shows the total carbon footprint for Creative Play. Where different, two figures are reported here based on the “location-based” and “market-based” methodology for calculating electricity emissions.

The location-based method: a method to quantify GHG emissions from electricity based on the average energy generation emission factors for a specific geographical location. In this case, the calculation assumes that electricity emissions per kWh are the average for the UK national grid.

The market-based method: a method to quantify GHG emissions from electricity based on data supplied by the energy generators from which the company purchases electricity. This method shows the impact of renewable energy tariffs, which generate zero scope 2 emissions.

Creative Play have already achieved zero scope 2 emissions under the market-based calculation method due to the procurement of 100% of electricity via green tariffs. Onsite solar generation has also helped to mitigate increased grid electricity consumption from EV charging, and the recent installation of battery storage will support reductions in grid reliance over time.

Onsite renewable energy generation reduces scope 2 emissions under both the market- and location-based method, and reduces emissions associated with the distribution of energy and grid losses that are categorised in scope 3. As the UK grid decarbonises, we expect that the gap between market- and location-based emissions will narrow and that net zero will be achievable under both measures.

*Restated emissions for 2023/24 – see section 2.

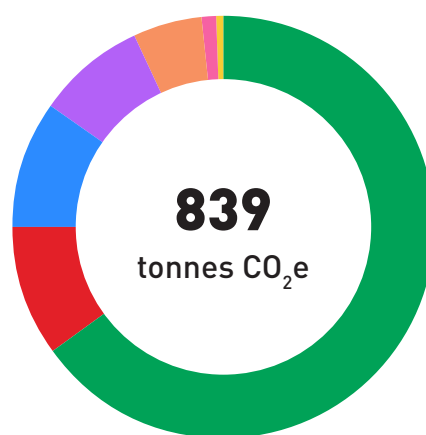
2. EMISSIONS DETAIL BY ACTIVITY

Emissions by activity for the period 1st June 2024 to 31st May 2025

The tables below show the breakdown of Creative Play's emissions by business activity and scope.

Activity	Tonnes CO ₂ e				
	Total	Scope 1	Scope 2	Scope 3	%
Mains Gas	1.23	1.06	-	0.18	0.1%
Electricity	11.97	-	9.14	2.63	1.4%
LPG	1.15	0.85	-	0.30	0.1%
Mobile Combustion	201.23	161.93	-	39.30	24.0%
Freight	2.52	-	-	2.52	0.3%
Staff Commuting	78.80	-	-	78.80	9.4%
Working from Home	0.60	-	-	0.60	0.1%
Waste	22.16	-	-	22.16	2.6%
Water & Sewerage	0.06	-	-	0.06	0.0%
Refrigerants	0.00	0.00	-	-	0.0%
Purchases	519.03	-	-	519.03	61.9%
Total	838.75	163.85	9.14	665.77	100%

Figure 2.1: Creative Play carbon footprint 2024/25 – location-based



Year-on-year emissions trends

The 2024/25 reporting period showed a continued reduction in emissions for Creative Play, reducing by 2% year-on-year whilst maintaining a steady turnover.

Notable reductions in scope 1 were a result of a 60% reduction in mains gas emissions, a 6% reduction in LPG emissions, and 6% reduction in fleet emissions. Scope 2 (location-based) emissions increased as a result of increased electricity consumption.

Commuting emissions increased between the two reporting periods following the results of an updated staff survey which showed a 27% increase in commute mileage. When extrapolated to the whole workforce – which has grown by 10% this year – this led to a 50% increase in emissions.

Homeworking emissions decreased by 80%. Previous reports used staff survey data for this calculation, however it was noted that extrapolation of the respondents' data to

represent a full workforce was disproportionately inflating average homeworking hours. This year the business reported total hours worked from home by all employees.

Waste emissions increased year-on-year by 30% due to a 24% increase in the proportion of waste going to landfill. Waste production overall, however, decreased by 17%.

Freight emissions decreased between the two reporting periods due to both a reduction in transport spend and a change in methodology for calculating road transport and postal services. Instead of using data from the Office for National Statistics (ONS) as in previous years, these emissions were calculated using Exiobase, a more granular and accurate emission factor database which determined a lower carbon intensity per pound spent on these services.



Activity	Tonnes CO ₂ e (Location-based)		YoY Variance
	2024/25	2023/24	
Mains Gas	1.23	3.06	-59.8%
Electricity	11.97	10.76	11.2%
LPG	1.15	1.23	-6.5%
Mobile Combustion	201.23	212.92	-5.5%
Freight	2.52	27.67	-90.9%
Staff Commuting	78.80	52.49	50.1%
Working from Home	0.60	3.06	-80.4%
Waste	22.16	17.02	30.2%
Water & Sewerage	0.06	0.06	0.0%
Refrigerants	0.00	0.00	-
Purchases	519.03	525.39	-1.2%
Total	838.75	853.68	-1.7%

Figure 2.2: Creative Play annual comparison 2024/25 vs 2023/24



Restated historical emissions

Following a review of historic calculations, an opportunity was identified to improve the accuracy of business travel emissions categorisation and calculation. Previously all business travel data was reported using mileage and categorised under scope 3.

This has now been changed to fuel consumption, moving fleet emissions into scope 1.

Fuel data produces more reliable results than mileage data as no assumptions need to be made about vehicle fuel consumption per mile.

All annual data presented in this report reflects the restated emission figures, and the variations to earlier reports are shown in the table below.

Activity	Tonnes CO ₂ e (Location-based)				
	2024/25	2023/24		2022/23	
	Restated	Original	Restated	Original	Restated
Mains Gas	1.23	3.06	3.06	0.00	0.00
Electricity	11.97	10.76	10.76	10.96	10.96
LPG	1.15	0.63	1.23	1.10	1.10
Mobile Combustion	201.23	46.31	212.92	54.96	231.50
Freight	2.52	27.67	27.67	25.08	25.08
Staff Commuting	78.80	52.49	52.49	50.56	50.56
Working from Home	0.60	3.06	3.06	2.93	2.93
Waste	22.16	17.02	17.02	7.00	7.00
Water & Sewerage	0.06	0.06	0.06	0.08	0.08
Refrigerants	0.00	0.00	0.00	0.00	0.00
Purchases	519.03	525.39	525.39	554.47	554.47
Total	838.75	686.45	853.68	707.14	883.68

Figure 2.3: Restated emissions by activity for all years

Emissions by Greenhouse Gas Protocol category

The table below breaks down emissions by the scopes and categories specified by the Greenhouse Gas Protocol (GHG), the standard by which these calculations are made.

Historically, emissions disclosures were organised by business activity, with scopes presented as a secondary breakdown. Future reports will adopt a scope-first structure, with business activities detailed within each scope. This is in line with wider industry carbon reporting.

Activity	Tonnes CO ₂ e			% of total (location-based)
	2022/23	2023/24	2024/25	
Scope 1 - Direct Emissions from operations				
Stationary emissions	0.98	3.73	1.91	0.2%
Mobile combustion	186.66	171.07	161.93	19.3%
Scope 1 total	187.64	174.80	163.85	19.5%
Scope 2 - Indirect Emissions from electricity				
Purchased Electricity - market-based	0.00	0.00	0.00	0.0%
Purchased Electricity - location-based	8.10	8.11	9.14	1.1%
Scope 2 total	8.10	8.11	9.14	1.1%
Scope 3 - Indirect Emissions in the value chain				
Purchased goods and services	554.47	525.39	519.03	61.9%
Fuel- and energy-related activities	47.82	45.07	42.61	5.1%
Upstream transport and distribution	25.08	27.67	2.52	0.3%
Water	0.08	0.06	0.06	0.0%
Waste generated in operations	7.00	17.02	22.16	2.6%
Commuting & Homeworking	53.50	55.55	79.40	9.5%
Scope 3 total	687.95	670.77	665.77	79.4%
Total GHG emissions (Location-based)	883.69	853.68	838.75	100.0%
Total GHG emissions (Market-based)	875.59	845.57	829.62	98.9%

Figure 2.4: Creative Play’s emissions by GHG Category



3.

DATA ANALYSIS & ASSUMPTIONS

Scope Category	Inclusion	Notes
Scope 1: Gas, fuels and refrigerants	Included	- Scope 1 accounts for almost 20% of total emissions. - Metered gas consumption was provided for all sites. - Fuel consumption for owned vehicles was provided through fuel card data and fuel purchase receipts. - LPG cylinder consumption was reported for forklifts. - Maintenance records showed no use of refrigerant gases for site HVAC units; for future years contractors should be asked to provide a copy of the F-gas log.
Scope 2: Electricity	Included	- Scope 2 is only 1% of total emissions when reported using the location-based method; this number is zero for market-based reporting as all energy consumed was from renewable sources. - Half hourly meter data was provided for grid consumption; the UK grid emission factor has dropped by 15% since 2024 due to reduced gas use in power generation and a higher renewable mix. 25,440 kWh of self-generated solar energy was used.
Scope 3.1: Purchased goods & services	Included	- Emissions from purchases account for 62% of the total footprint and have been calculated using spend-based emission factors. - Over time, spend-based factors should be replaced with supplier-specific emission factors relating to their own carbon footprint or the footprint of the materials they provide. - Meter data was provided for water consumption.
Scope 3.2: Capital goods	Included	- Purchased assets were not segregated from other purchases and are therefore currently reported within scope 3.1. - Future reports will aim to separate capital goods to better track progress in reducing supply chain emissions without one-off asset purchases.
Scope 3.3: Fuel- and energy-related activities	Included	This category includes the indirect emissions from the generation, transportation and distribution of gas, fuels and grid electricity.
Scope 3.4: Upstream transportation & distribution	Included	- Data for transportation of goods was extracted from the purchase ledger and is calculated using spend-based emission factors. - Accuracy can be improved through the provision of mileage and weight of goods by logistics providers.
Scope 3.5: Waste	Included	Waste data was provided in weight and end of life fate for each segregated waste stream.
Scope 3.6: Business travel	Included	- Road travel emissions previously reported under this category have now been included in mobile combustion as Creative Play is responsible for the purchase of fuel for these vehicles. - No rail or air related travel was recorded.
Scope 3.7: Commuting and working from home	Included	- An employee commuting survey received responses from 35% of the workforce. This data was extrapolated to account for the total 54 FTE. - Hours worked from home were provided for all staff.
Scope 3.8: Upstream leased assets	Not applicable	No leased assets were operated in the reporting year that are not already reported in scope 1 & 2.
Scope 3.9: Downstream transportation & distribution	Not applicable	Creative Play purchases all transport services; all emissions are therefore reported as upstream.
Scope 3.10: Processing of sold products	Not applicable	Out of scope: data not currently available for life-cycle analysis of sold products.
Scope 3.11: Use of sold products	Not applicable	Out of scope: data not currently available for life-cycle analysis of sold products.
Scope 3.12: End-of-life treatment of sold products	Not applicable	Out of scope: data not currently available for life-cycle analysis of sold products.
Scope 3.13: Downstream leased assets	Not applicable	No leased assets were operated in the reporting year.
Scope 3.14: Franchises	Not applicable	Creative Play does not operate franchises.
Scope 3.15: Investments	Not applicable	No material investments were made during the reporting period.



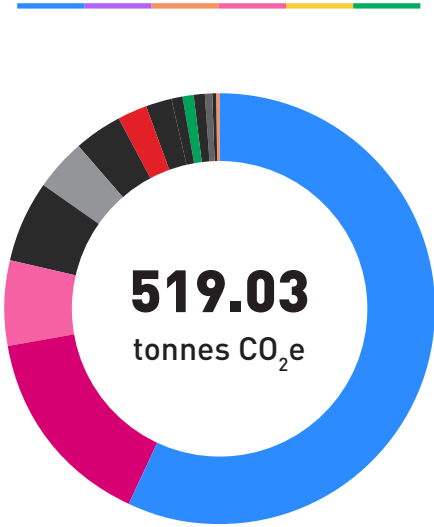
3.1 Focus on Purchased Goods and Services

Purchases for Creative Play are primarily spend-based, with the key categories listed below. The predominant emissions come from sub-contractors and the purchase of finished goods used in the construction of playgrounds.

Future calculations relating to purchases will aim to utilise granular data collected directly from suppliers. This will improve calculation accuracy and support detailed carbon reduction planning by highlighting emissions hotspots and opportunities for improvement.

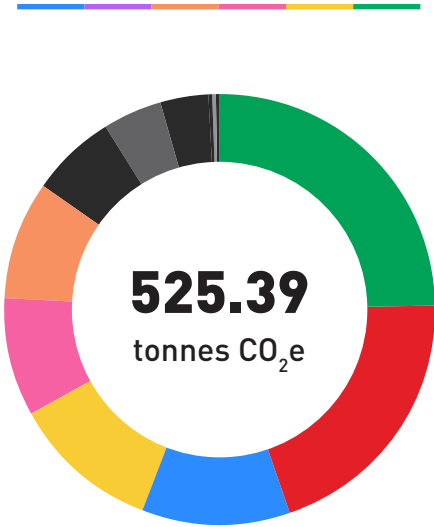
Activity	tCO ₂ e	%
Industrial Subcontracting	296.03	57.0%
Manufactured Goods	79.16	15.3%
Metals	33.67	6.5%
Rubber	31.23	6.0%
Building, Maintenance and Repair	20.25	3.9%
Furniture	19.29	3.7%
Cement and Plaster	11.68	2.3%
Vehicle Repair	9.12	1.8%
Printing & Stationery	5.48	1.1%
Timber	4.42	0.9%
Textiles	4.11	0.8%
Services, Administration and Marketing	2.35	0.5%
IT and Telecoms	1.97	0.4%
Other Materials	0.26	0.1%
Total	519.03	100.0%

Figure 3.1: Creative Play 2024/25 Purchases Footprint



Activity	tCO ₂ e	%
Timber	130.96	24.9%
Cement and Plaster	104.75	19.9%
Industrial Subcontracting	58.35	11.1%
Courier Services	58.13	11.1%
Metals	46.87	8.9%
Other Materials	46.73	8.9%
Rubber	33.77	6.4%
Services, Administration and Marketing	23.23	4.4%
Plastic	18.39	3.5%
Printing & Stationery	2.18	0.4%
Building, Maintenance and Repair	1.17	0.2%
IT and Telecoms	0.86	0.2%
Total	525.39	100.0%

Figure 3.2: Creative Play 2023/24 Purchases Footprint



4. CARBON INTENSITY

Carbon Intensity is a metric that allows a company to compare its emissions year-on-year as the size and activity of the business increases or decreases. This is calculated by measuring emissions per £m in revenue, staff headcount or production.

These metrics allow industry benchmarking and comparison with similar organisations publishing their own carbon intensity and enable customers to estimate their own footprint from doing business with Creative Play, using the revenue intensity metric multiplied by their spend.

Between 2023/24 and 2024/25, revenue decreased by 0.6% alongside an emissions decrease of 1.7%. This means that emissions per £m of revenue decreased by 1.2% overall. FTE increased between the two periods, meaning the decrease in FTE intensity was greater than revenue intensity, with a reduction of 10.8%.

Figure 4.1: Creative Play Carbon Intensity Metrics 2024/25

Per £m Revenue		Per Employee (FTE)	
Total tCO ₂ e	838.75	No of employees (FTE)	54
Revenue	£5,995,875	tCO ₂ e per FTE (location)	15.5
tCO ₂ e per £m revenue (location)	139.89	tCO ₂ e per FTE (market)	15.4
tCO ₂ e per £m revenue (market)	138.36		

Per £m revenue by Scope			
Scope	tCO ₂ e	tCO ₂ e per £m	% annual change
Scope 1	163.85	27.33	-5.7%
Scope 2 (location)	9.14	1.52	13.3%
Scope 2 (market)	0.00	0.00	-
Scope 3	665.77	111.04	-0.1%
Total (location)	838.75	139.89	-1.2%
Total (market)	829.62	138.36	-1.3%

Figure 4.2: Creative Play Carbon Intensity Metrics 2023/24

Per £m Revenue		Per Employee (FTE)	
Total tCO ₂ e	853.68	No of employees (FTE)	49
Revenue	£6,032,092	tCO ₂ e per FTE (location)	17.4
tCO ₂ e per £m revenue (location)	141.52	tCO ₂ e per FTE (market)	17.3
tCO ₂ e per £m revenue (market)	140.18		

Per £m revenue by Scope		
Scope	tCO ₂ e	tCO ₂ e per £m
Scope 1	174.80	29.15
Scope 2 (location)	8.11	1.35
Scope (market)	0.00	0.00
Scope 3	670.77	111.87
Total (location)	853.68	141.52
Total (market)	845.57	140.18

5. CARBON REDUCTION TARGET

Creative Play have set carbon reduction targets following guidance from the SBTi. The SBTi recommends that organisations set near-term targets (covering a maximum of 10 years from the base year) as well as long-term (net zero) targets. Creative Play have committed to reaching net zero by 2045 (reporting period 2044/45), and have set the following near-term targets to be met by the 2032/33 reporting period:

- Reduce scope 1 emissions by 54.9% from the 2022/23 base year.
- Maintain zero market-based scope 2 emissions*.
- Reduce scope 3 emissions by 45% from the 2022/23 base year.

*Creative Play are setting targets using the market-based methodology for scope 2 emissions. As market-based scope 2 emissions have been zero since the base year, Creative Play have set a target to maintain zero market-based scope 2 emissions.

Meeting these targets requires Creative Play to deliver steady annual reductions in emissions. Over the 10 years between the 2022/23 baseline and the near-term target year in 2032/33, this means reducing scope 1 emissions by 5.5% per year and scope 3 emissions by 4.5% per year.

In the two years since the baseline, scope 1 emissions have reduced by 13%, tracking ahead of the 11% required. However, scope 3 emissions have only reduced by 3%, running behind the required pace for indirect emissions.

Over the next 8 years, Creative Play will need to:

- Maintain strong progress in scope 1, with reductions of around 5.3% per year.
- Increase the rate of scope 3 reductions to approximately 5.2% per year to get back on track.

Opportunities for reductions in both scope areas are detailed in the following section.

The graphs below detail our progress to date and targets to our near-term target year and net zero target year for scope 1, market-based scope 2 and scope 3.

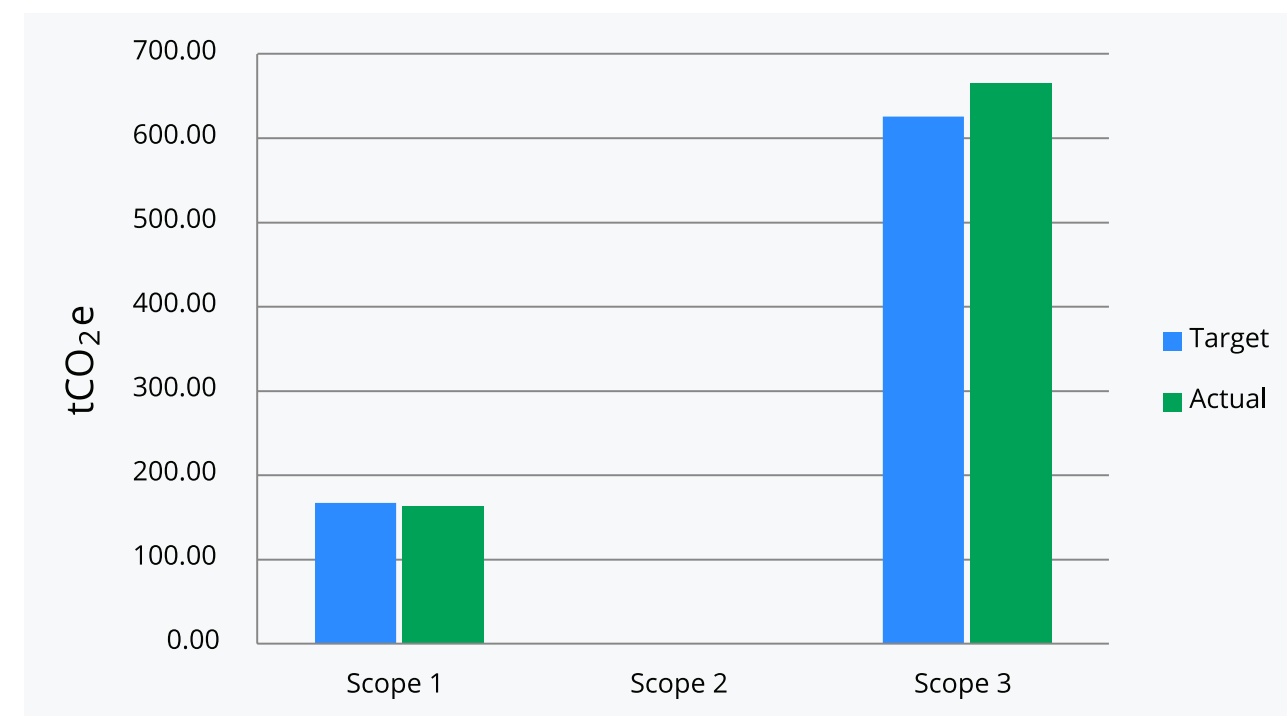


Figure 5.1: Creative Play Target vs Actual Emissions 2024/25

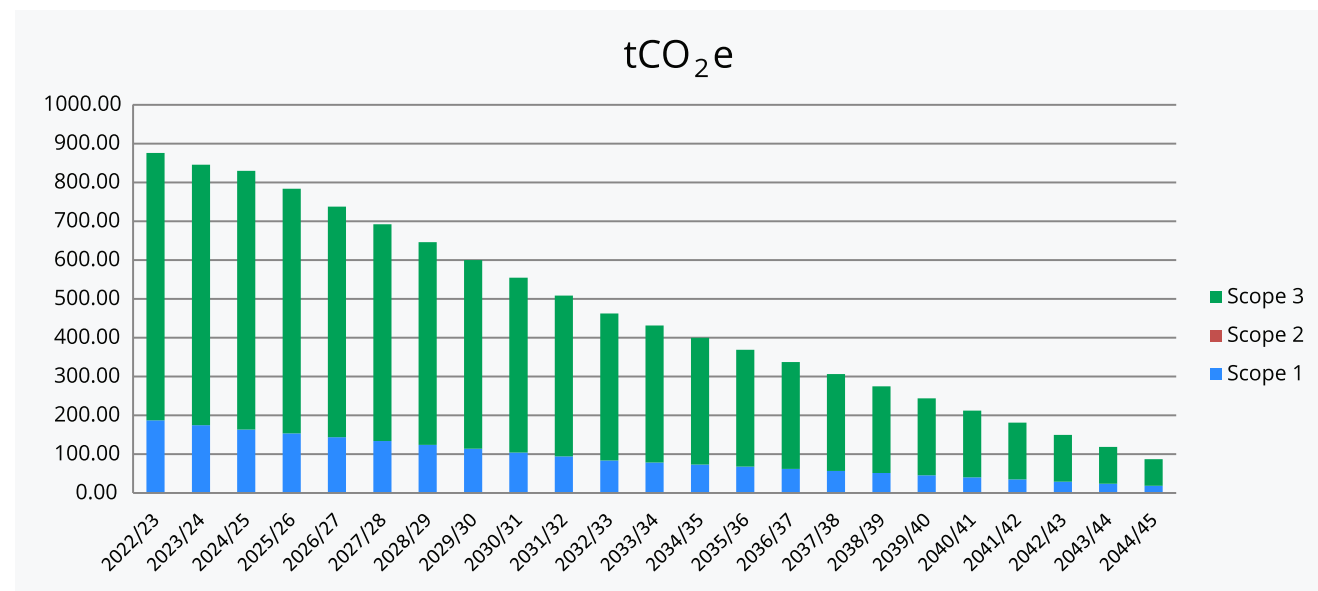


Figure 5.2: Creative Play Net Zero Pathway

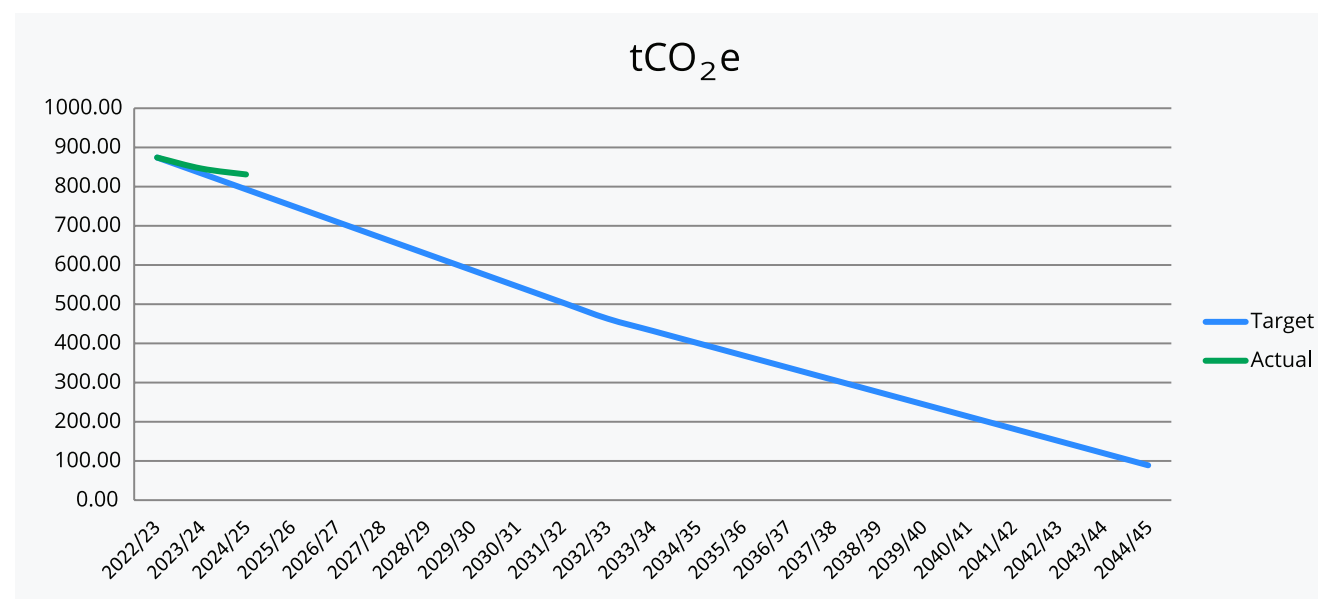


Figure 5.3: Creative Play Target vs Actual Emissions to 2044/45



Figure 5.4: Creative Play Target vs Actual Emissions to 2044/45

	Actual			Target																			
GHG Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45
Stationary Combustion	0.98	3.73	1.91	1.73	1.54	1.36	1.18	0.99	0.81	0.63	0.44	0.41	0.39	0.36	0.33	0.30	0.27	0.24	0.21	0.18	0.16	0.13	0.10
Mobile Combustion	186.66	171.07	161.93	152.22	142.50	132.78	123.06	113.34	103.62	93.90	84.18	78.72	73.26	67.80	62.34	56.88	51.42	45.96	40.50	35.05	29.59	24.13	18.67
Scope 1 Total	187.64	174.80	163.85	153.94	144.04	134.14	124.24	114.33	104.43	94.53	84.63	79.14	73.65	68.16	62.67	57.18	51.69	46.21	40.72	35.23	29.74	24.25	18.76
Market-based Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scope 2 Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Goods & Services	554.47	525.39	519.03	492.27	465.51	438.75	411.99	385.24	358.48	331.72	304.96	284.17	263.37	242.58	221.79	201.00	180.20	159.41	138.62	117.83	97.03	76.24	55.45
Fuel- and Energy-Related Emissions	47.82	45.07	42.61	40.57	38.53	36.49	34.45	32.41	30.38	28.34	26.30	24.51	22.71	20.92	19.13	17.33	15.54	13.75	11.95	10.16	8.37	6.57	4.78
Upstream Transportation & Distribution*	25.08	27.67	2.52								13.79												2.51
Water	0.08	0.06	0.06	0.06	0.06	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.02	0.02	0.02	0.01	0.01	0.01
Waste Generated in Operations	7.00	17.02	22.16	19.87	17.58	15.29	13.00	10.71	8.43	6.14	3.85	3.59	3.33	3.06	2.80	2.54	2.28	2.01	1.75	1.49	1.23	0.96	0.70
Commuting & Homeworking	53.50	55.55	79.40	73.15	66.91	60.66	54.41	48.16	41.92	35.67	29.42	27.42	25.41	23.41	21.40	19.39	17.39	15.38	13.37	11.37	9.36	7.36	5.35
Scope 3 Total	687.95	670.77	665.77	595.07	564.12	533.16	502.20	471.24	440.29	409.33	378.37	352.57	326.78	300.98	275.18	249.38	223.58	197.78	171.99	146.19	120.39	94.59	68.79
Actual Total (tCO ₂ e)	875.59	845.57	829.62																				
Target Total (tCO ₂ e)	875.59	834.33	793.07	751.81	710.55	669.29	628.03	586.77	545.51	504.26	463.00	431.71	400.42	369.14	337.85	306.56	275.28	243.99	212.70	181.42	150.13	118.85	87.56
Target % of Base Year	100%	95%	91%	86%	81%	76%	72%	67%	62%	58%	53%	49%	46%	42%	39%	35%	31%	28%	24%	21%	17%	14%	10%
Target % Reduction	0%	5%	9%	14%	19%	24%	28%	33%	38%	42%	47%	51%	54%	58%	61%	65%	69%	72%	76%	79%	83%	86%	90%
Target Reduction (tCO ₂ e)	0.00	41.26	41.26	41.26	41.26	41.26	41.26	41.26	41.26	41.26	41.26	31.29	31.29	31.29	31.29	31.29	31.29	31.29	31.29	31.29	31.29	31.29	31.29
Target Cumulative Reduction (tCO ₂ e)	0.00	41.26	82.52	123.78	165.04	206.30	247.55	288.81	330.07	371.33	412.59	443.88	475.16	506.45	537.74	569.02	600.31	631.60	662.88	694.17	725.46	756.74	788.03

*The figures presented in the table above were derived through calculation of the reduction requirement between the most recent measured emissions and the target emissions for 2032/33. For the Upstream Transportation and Distribution category, measured emissions are currently below the projected target, indicating no reduction pathway is required. Nevertheless, target emissions for this category are retained in the analysis for two reasons: (1) future emissions trajectories may increase, requiring proactive monitoring; and (2) the scope 3 target is established as a combined organisational target rather than as category-specific allocations. Consequently, individual GHG category targets cannot be derived from the most recent emissions data in the manner applied to the scope 3 target as a whole.

6. EMISSIONS REDUCTION STRATEGY

Reaching net zero emissions requires a combination of short term rapid cuts and longer term strategic changes to business operations. This section outlines the initiatives that Creative Play has implemented to date, and a selection of further opportunities for decarbonisation.

Implemented carbon reduction initiatives

Energy

- ✓ Fitted LED lighting when the building works were completed at Tilston Court.
- ✓ Installed additional insulation and stud work above office communal area to increase heat retention.
- ✓ Installed a 40kWp Solar PV system in April 2023, which generated over 53,000 kWh of electricity in its first year.
- ✓ Installed batteries in 2024 to store excess energy and improve self-sufficiency.

Fleet

- ✓ Purchased the company's first electric vehicle (EV) in 2019.
- ✓ Leased another EV in 2021 and purchased a hybrid for a high mileage colleague.
- ✓ Purchased another EV in 2024.

Employee Commuting

- ✓ Installed a 22 kW 3-phase electric charging point at the office to support employee electric car charging.
- ✓ Installed new bike racks to support the ongoing cycle to work scheme.

Materials

- ✓ Replaced 12mm 100% virgin plastic with 12mm sheets containing 80% recycled plastic.
- ✓ Replaced Heksa Buffalo Board made from Birch Plywood with 18mm Ekon EkoGrip which contains up to 91% regenerated waste.



Future carbon reduction opportunities

The following initiatives will allow Creative Play to make meaningful cuts in emissions across all scope categories.

Scope 1:

- Continue to transition the current fleet to electric vehicles, targeting a 95% electric fleet by the near-term target year (allowing for some use of hybrids).
- Introduce hydrotreated vegetable oil (HVO) as a low-carbon bridging fuel for the HGV used for deliveries (HVO produces 98.6% lower scope 1 emissions per litre compared to regular diesel). Targeting a 33% diesel replacement by 2033 will help to limit costs associated with the price premium while reliable EV technology and infrastructure continue to be developed for this vehicle category.
- Switch the HGV to electric once the technology is commercially viable.
- Continue to reduce mains gas consumption, replacing it with electric heating sources where possible. Target a complete removal of gas by 2033. Electric heating in the workshop is already being considered.
- Transition to electric forklift trucks to remove LPG consumption. A combination of the newly installed batteries and low overnight electricity tariff options could support this.

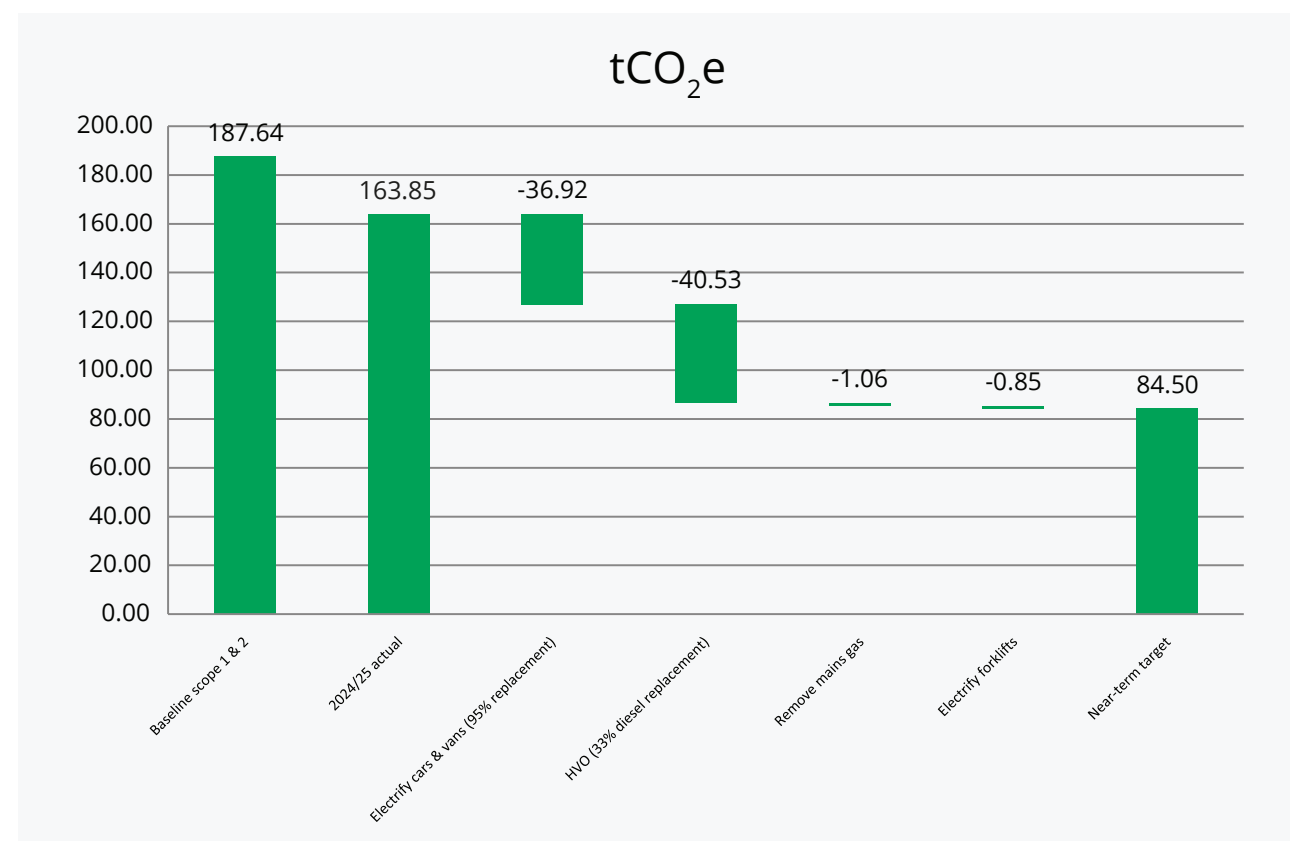


Figure 6.1: Estimated emission reductions from future scope 1 initiatives

The chart across shows the progress achieved since baseline in reducing scope 1 emissions, and the opportunities for further reductions to meet the near-term target.

These figures are based on a 95% transition to electric vans and cars by May 2033 (allowing for limited fuel use in any remaining hybrids) and switching a third (approximately 33%) of annual diesel consumption for the delivery vehicle to HVO.

If the electrification of the fleet is not commercially feasible by the near-term target year, the target can still be achieved by increasing the proportion of HVO purchased for the HGV.

Scope 2:

- Continue to increase the proportion of self-generated energy consumed by the company. This is already being reviewed through optimising battery usage.
- Ensure all equipment is optimised to reduce energy consumption, and any new electrical asset purchases consider energy efficiency as key criteria.
- Conduct regular energy audits using half hourly data to identify hotspots or spikes which could indicate outdated or faulty equipment.

Scope 3:

- Engage with top suppliers to collect supplier-specific emissions data such as carbon intensity or material-specific footprints.
- Monitor opportunities to switch to lower carbon materials.
- Ensure all new asset purchases consider embodied carbon to maintain a low capital goods footprint.
- Engage with all staff to encourage lower carbon commute options, including EVs, carpooling and public transport where feasible.
- Work with waste contractors to eliminate waste to landfill; prioritise recycling for all materials where possible with any non-recyclable waste being processed through energy-from-waste facilities.



External drivers of emissions reduction

As well as reductions achieved through Creative Play's own initiatives, there are a number of external drivers that are expected to contribute to emissions reduction:

- In the UK, the proportion of grid electricity from renewable or low carbon sources will continue to steadily increase.
 - The government reported that the grid's carbon intensity fell by 15% between 2024 and 2025 alone.
- Commercial tariffs for 100% renewable energy will become easier to obtain without price penalty as technologies evolve and become more competitive with fossil fuels.
- The usage of electric vehicles will increase dramatically across the UK economy, as will the usage of alternative, lower-carbon forms of transport (including cycling, trains, zero-emissions buses, and EV car share) facilitated by improvements in the UK's low-carbon transportation infrastructure and active travel commitment.
 - Almost 400,000 electric vehicles were sold in the UK in 2024.
 - Current government policy is to end the sales of new petrol and diesel vehicles by 2030, and for all new cars and vans to be electric by 2035.
- The supply chain, both nationally and internationally will become less carbon-intensive over time, with more options for very low-carbon products and services, supporting a reduction in Creative Play's scope 3 emissions.
 - Suppliers themselves are facing more regular requests for emissions data, supporting a move away from spend-based calculations to those based on supplier activity. This will gradually increase the accuracy of the 3.1 emissions category and allow more targeted engagement.



APPENDIX A: DATA AND REPORT METHODOLOGY

Data Sets Analysed

Go Green Experts Ltd has reviewed the following data sets submitted by Creative Play:

1. Electricity, gas and fuel consumption
2. Self-generation of renewable energy
3. Business travel: fleet fuel and mileage data, including historic data
4. Employee commuting and homeworking survey data
5. Waste production
6. Water consumption
7. Refrigerant usage
8. Purchased goods and services from company accounts

The data was used to calculate the carbon footprint of Creative Play as described in sections 1 and 2 of this report.

CARBON FOOTPRINT BOUNDARY

Creative Play has adopted the Operational control approach to GHG measurement – we record emissions from facilities, sites and operations over which we have operational control.

The boundary for the measurement of the carbon footprint has been set as the direct operations for Creative Play. The below diagram highlights what is included and excluded from the boundary.

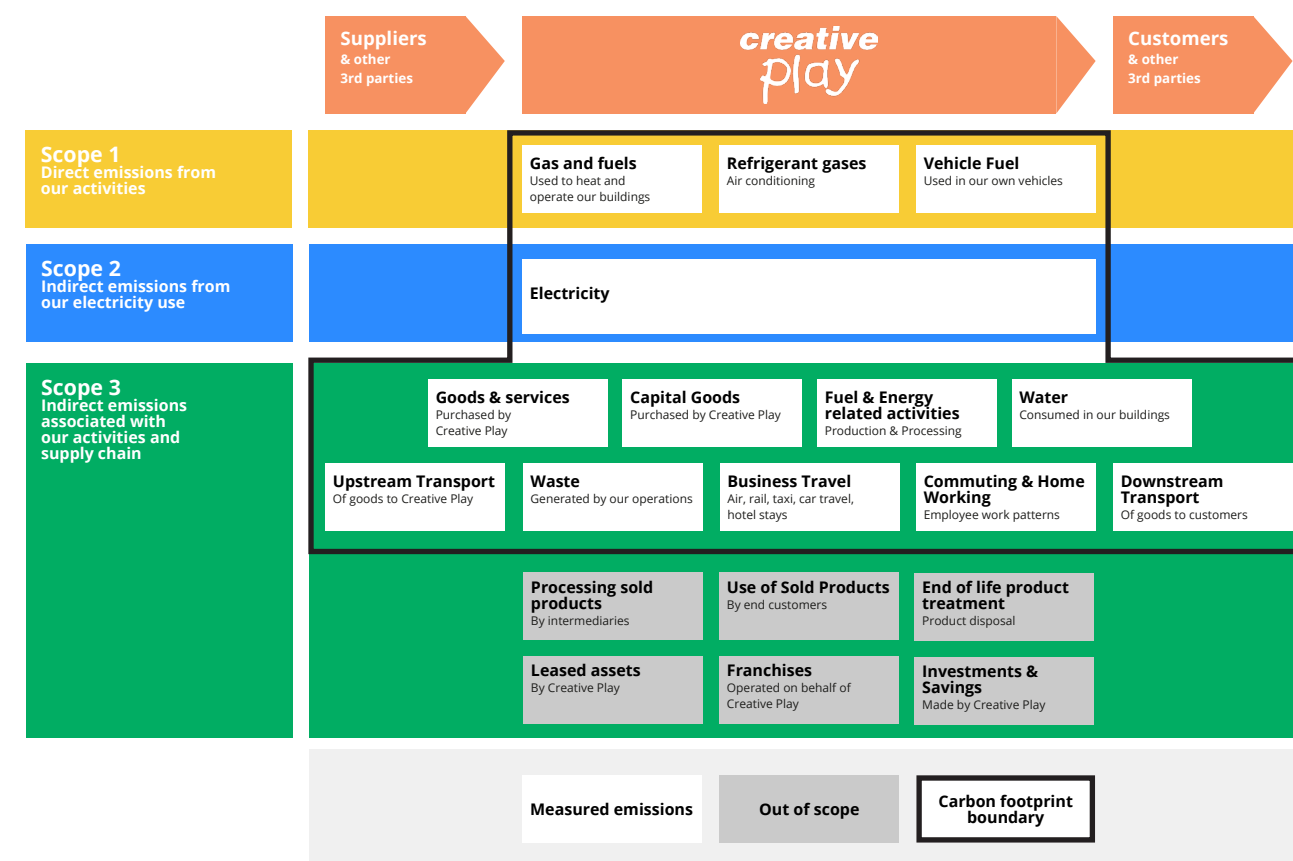


Figure A.1: Creative Play - Organisational Boundary

METHODOLOGY

This assessment of Greenhouse Gas (GHG) emissions is compliant with the Greenhouse Gas Protocol, a globally recognised standard jointly developed by the World Resources Institute and the World Business Council for Sustainable Development. The Greenhouse Gas Protocol provides comprehensive, standardised frameworks for quantifying and managing GHG emissions across private and public sector operations, value chains, and mitigation efforts.

Five key accounting principles are central to the Greenhouse Gas Protocol methodology:

Relevance	Ensure that the GHG data collection accurately records and presents all relevant emissions from the organisation.
Completeness	The calculation captures all emitted GHGs. If any emission sources are omitted, clear and detailed justifications are given.
Consistency	The calculations are based on uniform methods. Any changes in data sources, calculation boundaries, or emission factors are always reported.
Transparency	All collected data is clearly and coherently reported, preferably through an accurate audit scheme. All assumptions on methods, approximations and emission factors are well documented.
Accuracy	The quantification of GHG emissions approach seeks to reduce uncertainties as far as reasonably possible.

Calculations

The emissions for each category of activity have been calculated in line with the methodology defined in the Greenhouse Gas Protocol and using emissions factors from various sources including Exiobase, the Office of National Statistics (ONS) and the UK Government's Department for Energy Security and Net Zero (DESNZ).

Following the guidelines of the Greenhouse Gas Protocol, the emissions inventory encompasses seven primary (groups of) GHGs: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), nitrogen trifluoride (NF₃), hydrofluorocarbons (HFCs), and perfluorocarbons (PFCs). All of these gases are considered in-scope.

Additionally, emissions out-of-scope are also considered, this includes carbon dioxide from biogenic origin (bioCO₂) and other greenhouse gases which are not included in the Kyoto Protocol but still have a well-established global warming effect.

Assumptions

Where good quality activity-based data was not available, spend-based emissions calculations have been performed in line with the Greenhouse Gas Protocol. In the few cases where neither activity nor spend based data were made available, averages have been used to fill gaps based on headcount or floor area – any such assumptions are explained in the data analysis and assumptions section of this report.

Scope 1, 2 and 3 emissions

The Greenhouse Gas Protocol classifies emissions into 3 scopes and 21 categories:

Scope 1 Direct GHG emissions originate from sources owned or controlled by the organisation.

Scope 2 Indirect GHG emissions result from purchased electricity and other energy carriers.

Scope 3 Other indirect GHG emissions beyond those covered by Scope 2 that happen elsewhere in the value chain, both upstream and downstream.

These scopes are further subdivided into distinct activity categories. Scope 1 encompasses 4 categories, Scope 2 encompasses 2 categories, and Scope 3 emissions are split into 15 categories, across upstream and downstream. See Figure A.2 for a visual summary of this classification across the value chain.

Upstream activities

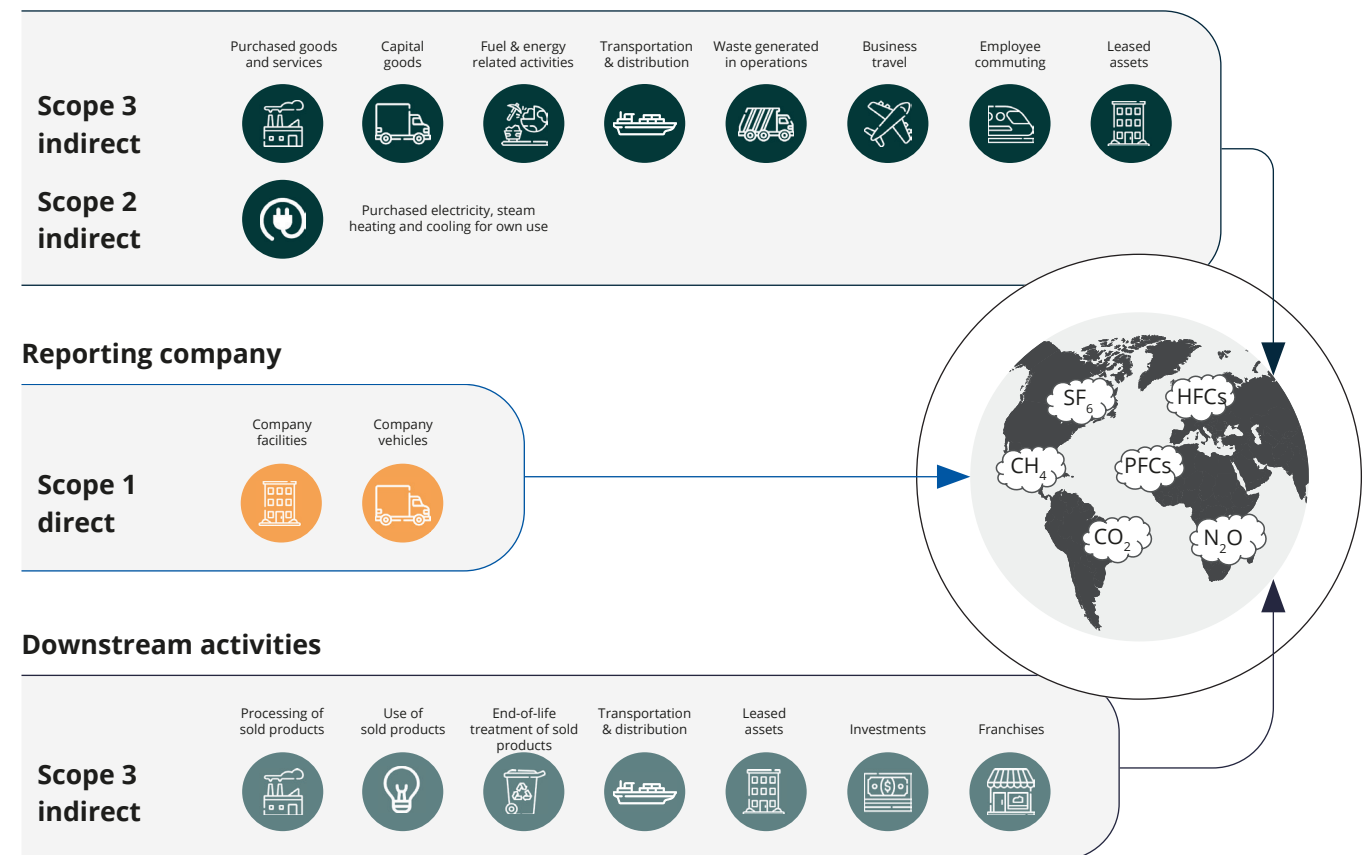


Figure A.2: Depiction of scope 1, scope 2 and scope 3 emission categories

APPENDIX B: CLIMATE CHANGE AND NET ZERO

Since the Industrial Revolution, the average temperature of the planet has risen by around 1°C. This is a rapid change in terms of our global climate system, and the temperature rise is continuing. Governments and businesses globally are taking action to minimise this rise and minimise the most severe impacts of climate change.

The Paris Agreement of 2015 committed member countries to reduce their carbon output “as soon as possible” and to do their best to keep global warming “to well below 2°C”.

Definition of net zero

Net zero means cutting greenhouse gas emissions to as close to zero as possible, with companies then obliged to ensure that any remaining emissions that cannot be avoided by the company activity are removed from the atmosphere, for example via Direct Air Capture technology (DAC) – per SBTi guidance.

Science Based Targets

SBTi is a collaboration between the CDP (was Carbon Disclosure Project), the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF).

The SBTi’s goal is to provide companies worldwide with the confidence that their climate targets are supporting the global economy to achieve net zero before 2050.

Individual business contributions

Whilst National and Local Governments are setting targets and policies, including legislation, individual businesses can contribute to the process. Thousands of businesses around the world of all types and sizes are committing to measure and reduce their emissions by:

- **Measuring**, understanding, and taking steps to reduce their own greenhouse gas emissions, (Carbon Footprint).
- **Reducing** emissions across all aspects of their operations, including energy use, transport and travel, supply chain, finance and waste.
- **Influencing** stakeholders including suppliers, customers, staff, and the public to take steps to reduce emissions in parallel.
- **Reporting** and publicising progress.

Individual business benefits

By following this route, a company can benefit from:

- **Cost-saving:** - Where most carbon is emitted is almost certainly where spend is highest.
- **Winning Business:** - More and more companies and government agencies are making sustainability a factor in requests for proposals.
- **Funding and Investment:** - Banks and investors are increasingly treating organisations that have clear sustainability plans favourably, for example via offering improved lending rates for sustainability projects.
- **Public Relations & Marketing:** - Publicising sustainability goals and reporting achievements.
- **Social and Environmental:** - Helping to reduce society’s carbon emissions and waste.

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