

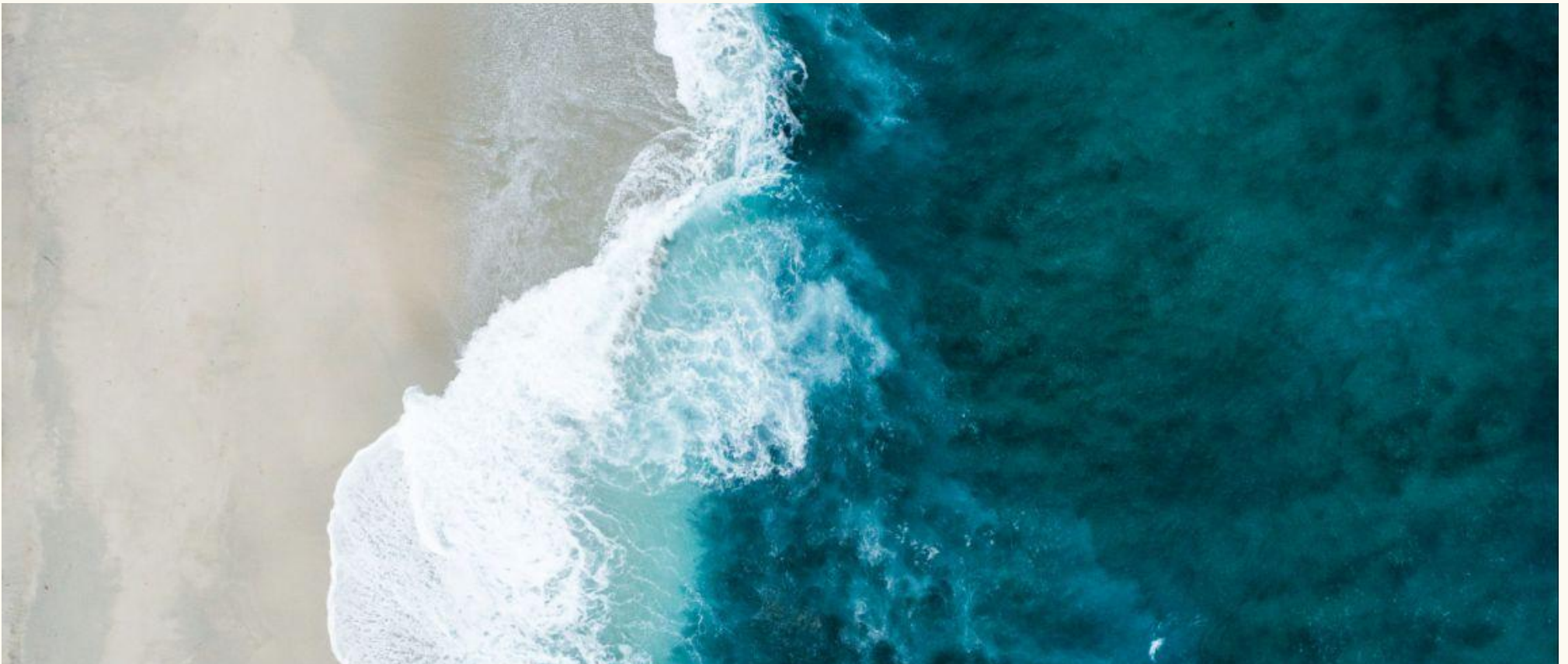
Dains



Carbon reduction plan

01/04/2025 – 31/03/2026

Published: August 17 2026



An introduction to Dains

Dains

The Dains Group is a firm of chartered accountants and business advisors specialising in supporting small and medium-size enterprises with a range of services including audit, tax compliance, corporate finance, forensic accounting, grant funding, and outsourced payroll.

In response to the pressing global challenge of climate change, Dains is committed to achieving Net Zero emissions by 2050.

As such, Dains has engaged in the following project to calculate, report, and identify opportunities to reduce its greenhouse gas (GHG) emissions.

Report overview

This report, in accordance with PPN 006, details the results of Dains' 2025/26 GHG inventory, which quantified GHG emissions across the reporting period of 01/04/2025 - 31/03/2026. Also documented is Dains' long-term strategy to monitor, manage, and minimise its environmental impact in alignment with achieving its ambitious Net Zero commitment.

This report was prepared with the support of Ecologi to ensure that emissions were quantified in alignment with the [Greenhouse Gas Protocol Corporate Accounting and Reporting Standard](#) and supplementary [Corporate Value Chain \(Scope 3\) Standard](#).



Ecologi is a leading climate action platform specialising in emissions measurement, reduction, and reporting, as well as helping businesses fund high impact, high integrity climate solutions. Ecologi equips businesses with the expertise and tools to curate and implement emissions reduction strategies on their journey to Net Zero.

01/04/2025 - 31/03/2026

Carbon Reduction Plan

Methodology

Dains were responsible for the internal management controls governing the collection and entry of data for processing. The subsequent emissions calculations and this report were generated with the support of Ecologi in accordance with the [Greenhouse Gas Protocol Corporate Accounting and Reporting Standard](#) and supplementary [Corporate Value Chain \(Scope 3\) Standard](#).

Emissions have been calculated using the appropriate UK emission conversion factors published annually by the UK government, Department for Energy Security and Net Zero (DESNZ). These are supplemented by emissions factors from Small World Consulting's environmentally extended MRIO dataset, used for spend-based emissions calculations. The methodology for homeworking emissions aligns with Anthesis' published in their 2021 White Paper.

Reported emissions figures are expressed as tonnes of carbon dioxide equivalent (tCO₂e) and include GHG emissions from all seven GHGs named by the Kyoto

Protocol: CO₂, N₂O, CH₄, HFCs, PFCs, SF₆ and NF₃.

The GHG inventory assesses emissions for the reporting period 01/04/2025 - 31/03/2026. This constitutes its base year - the reference point against which all future emissions reductions will be measured.

The boundary of the report includes all UK-based operations during the reporting period. An operational control approach has been adopted, and emissions are categorised within the relevant Scope, as prescribed by the GHG Protocol.

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](#).

Greenhouse Gas Inventory - 01/04/2025 - 31/03/2026

Scope	Emissions category	2025/26 (tCO ₂ e)
Scope 1	Stationary combustion	146.70
	Mobile combustion	2.84
	Fugitive emissions	29.63
	Process emissions	-
	Total - Scope 1	179.17
Scope 2	Purchased electricity (Market-based)	346.87
	Purchased electricity (Location-based)	137.06
	Purchased steam, heating & cooling	-
	Total - Scope 2 (Location-based)	137.06

Scope	Emissions category	2025/26 (tCO ₂ e)
Scope 3	Upstream transportation and distribution	20.14
	Waste generated in operations	26.58
	Business travel	409.58
	Employee commuting (including homeworking)	948.46
	Downstream transportation and distribution	-
	Total - Scope 3	1,404.76
Total		1,720.99

1. A company has operational control over an operation if it, or one of its subsidiaries, has the full authority to introduce and implement its operating policies at the operation. Under the operational control approach, a company accounts for 100% of emissions from operations where it has operational control.
2. Scope 3 categories reported on include the required subset of Scope 3 emissions in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

Total emissions

1,720.99

tCO₂e

Revenue emissions intensity

16.23

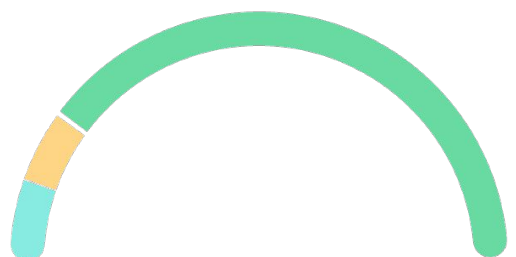
tCO₂e per £1m revenue

FTE emissions intensity

1.79

tCO₂e per FTE

2025/26 Scope breakdown



Scope 1	179.17 tCO ₂ e
Scope 2	137.06 tCO ₂ e
Scope 3	1,404.76 tCO ₂ e

Scope 3 emissions by category

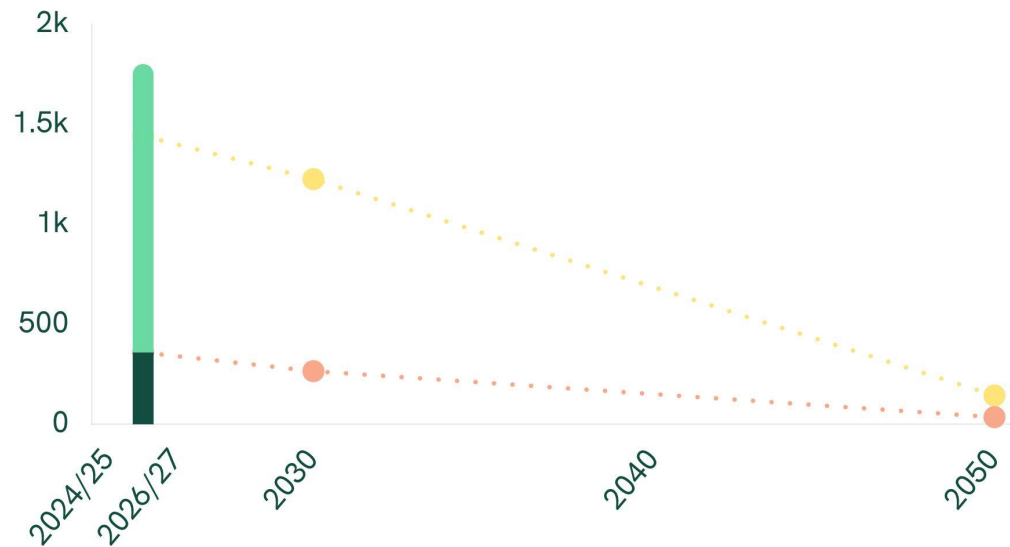


Upstream transportation and distribution	20.14 tCO ₂ e
Waste generated in operations	26.58 tCO ₂ e
Business travel	409.58 tCO ₂ e
Employee commuting (including homeworking)	948.46 tCO ₂ e
Downstream transportation and distribution	- tCO ₂ e

Emissions Reduction Targets

In alignment with the UK Government's 2050 Net Zero targets and global efforts to limit global warming and the worst effects of climate change, Dains is committed to achieving Net Zero emissions across the entire value chain (Scopes 1, 2, and 3) by 2050. Where possible, ambitious emissions reduction actions will be implemented to advance the achievement of Net Zero.

Dains' projected emissions reductions are charted to illustrate how progression towards these targets may look.



Scope 1 and 2

Scope 1 and 2 target

Scope 3

Scope 3 target

2025/26 reduction initiatives

The following emissions management measures are already in place as Dains works towards Net Zero.



Hybrid working

Dains operates a hybrid-working structure, significantly reducing their Scope 1 and 2 greenhouse gas emissions. By eliminating the need for centralised office spaces, Dains minimises energy consumption related to heating, cooling, and powering facilities. Additionally, remote work decreases employee commuting, avoiding emissions associated with transportation to and from the office.

While hybrid working results in an increase in domestic energy consumption within employees' homes, this is an incremental increase which is calculated and reported within Scope 3 emissions. However, given the reduced need for office energy and commuting, hybrid working is likely to result in a net reduction in overall emissions.



Sustainable commuting support

Dains operate an Electric Vehicle salary sacrifice scheme and cycle-to-work scheme. By enabling employees to replace internal combustion engine vehicles with electric vehicles and bicycles, the scheme reduces emissions from commuting and business travel.

Further, Dains has a dedicated Sustainability Employee Resource Group which engages staff and ensures employees make informed commuting decisions.



Energy efficiency

Dains increased its attention to energy efficiency and sustainability in property management approach including adopting technologies to reduce office-related emissions. This reflects a broader recognition that operational property decisions have a direct bearing on the firm's environmental footprint. These measures are intended to support continued reductions in the firm's operational emissions over time.



Waste management

Dains has increased waste management efforts at each office ensuring practices are in line with Simpler Recycling legislation. Simpler Recycling requires businesses to separate core recyclable waste streams from general waste. By increasing recycling rates and diverting recyclable materials away from landfills, emissions related to waste treatment are reduced.

Proposed reduction initiatives

The following strategy outlines further decarbonisation initiatives that should be explored to contribute to Dains' roadmap for positive change.

Specific reference is given to emissions hotspots and priority areas identified within the report's 'Emissions Measurement and Analysis' section. Included are both short and long-term initiatives dedicated to the pursuit of positive change.

1

Committed to measuring and iterating on emissions data

Dains is committed to iterating on their emissions reports, and furthering their collaboration with Ecologi, utilising their Ecologi Zero platform to measure emissions and progress. This process has already enhanced its understanding of Dains' environmental impact, allowing identification of areas for emissions reductions and data improvements. These insights will enable Dains to implement the progress necessary to monitor performance and assess the effectiveness of emissions reduction initiatives moving forward.

2

Electrification & renewable adoption

Scope 1 and Scope 2 represent persistent sources of emissions and dependency on fossil fuels. It is pertinent to decarbonise these sources in order for Dains to achieve near-term emissions reductions. Installing heat pumps to replace natural gas systems could reduce heating emissions by up to 70%. Further, procuring renewable energy through the adoption of Renewable Energy Guarantee of Origin tariffs (REGOs) could completely eliminate Scope 2 market-based emissions. Where relevant, it is recommended that Dains engage with landlords to propose the use of renewable energy and energy efficiency schemes. Energy efficiency schemes can drive down total electricity consumption and, combined with grid decarbonisation, reduce location-based emissions.

3

Employee commuting support

It is recommended that Dains adopt measures that support low-carbon transportation for employees. Such measures may include investing in EV chargers at each office, public transit subsidies, and carpooling incentives such as prime parking. Beyond financial and infrastructural incentives, success will also rely on engaging staff to ensure they make informed commuting decisions. This can be done through awareness campaigns and providing personalised travel-planning resources to help employees identify the most sustainable routes to the office.

4

Sustainable business travel policies

Business travel is a main contributor to emissions in the reporting period largely due to air travel. It is recommended that Dains prioritise the use of public transport within a travel policy, such as prescribing circumstances in which more emissions intensive travel are deemed appropriate. Dains should establish a policy requiring staff to use rail as the default for all UK and short-haul European journeys. Rail typically achieves 75% lower emissions per journey compared to flights. Mandating approval for any flight where rail alternatives exist under 5 hours and setting quarterly air travel budgets per team could further emissions reductions in this category.

Our data sources

- AIB Residual Mix 2022 (<https://www.aib-net.org/facts/european-residual-mix/2022>)
- AIB Residual Mix 2024 (<https://www.aib-net.org/facts/european-residual-mix/2024>)
- Anthesis & DEFRA 2025
(<https://www.anthesisgroup.com/insights/whitepaper-estimating-energy-consumption-ghg-emissions-for-remote-workers/>)
- Anthesis & IEA 2024 version
(<https://www.anthesisgroup.com/insights/whitepaper-estimating-energy-consumption-ghg-emissions-for-remote-workers/>)
- DEFRA 2025 (<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025>)
- DEFRA 2026 (<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026>)
- Dell Latitude 7430 PCF
(<https://www.dell.com/en-uk/dt/corporate/social-impact/advancing-sustainability/climate-action/product-carbon-footprints.htm#tab0=1&pdf-overlay=https://www.delltechnologies.com/asset/en-uk/products/laptops-and-2-in-1s/technical-support/dell-latitude-7430-pcf-datasheet.pdf>)
- Dell Plus S3425DW LCA
(<https://www.delltechnologies.com/asset/en-uk/products/electronics-and-accessories/technical-support/s3425dw-pcf-report.pdf>)
- Dell Pro E2725HM LCA
(<https://www.delltechnologies.com/asset/en-uk/products/electronics-and-accessories/technical-support/e2725hm-monitor-pcf-report.pdf>)
- Dell Tower Plus EBT2250 LCA
(<https://www.dell.com/en-uk/dt/corporate/social-impact/advancing-sustainability/climate-action/product-carbon-footprints.htm#tab0=0&pdf-overlay=https://www.delltechnologies.com/asset/en-uk/products/desktops-and-all-in-ones/technical-support/dell-tower-plus-ebt2250-pcf-datasheet.pdf>)
- IEA 2024 version (<https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024>)
- SWC 2024 (<https://www.sw-consulting.co.uk/mrio-data>)

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.

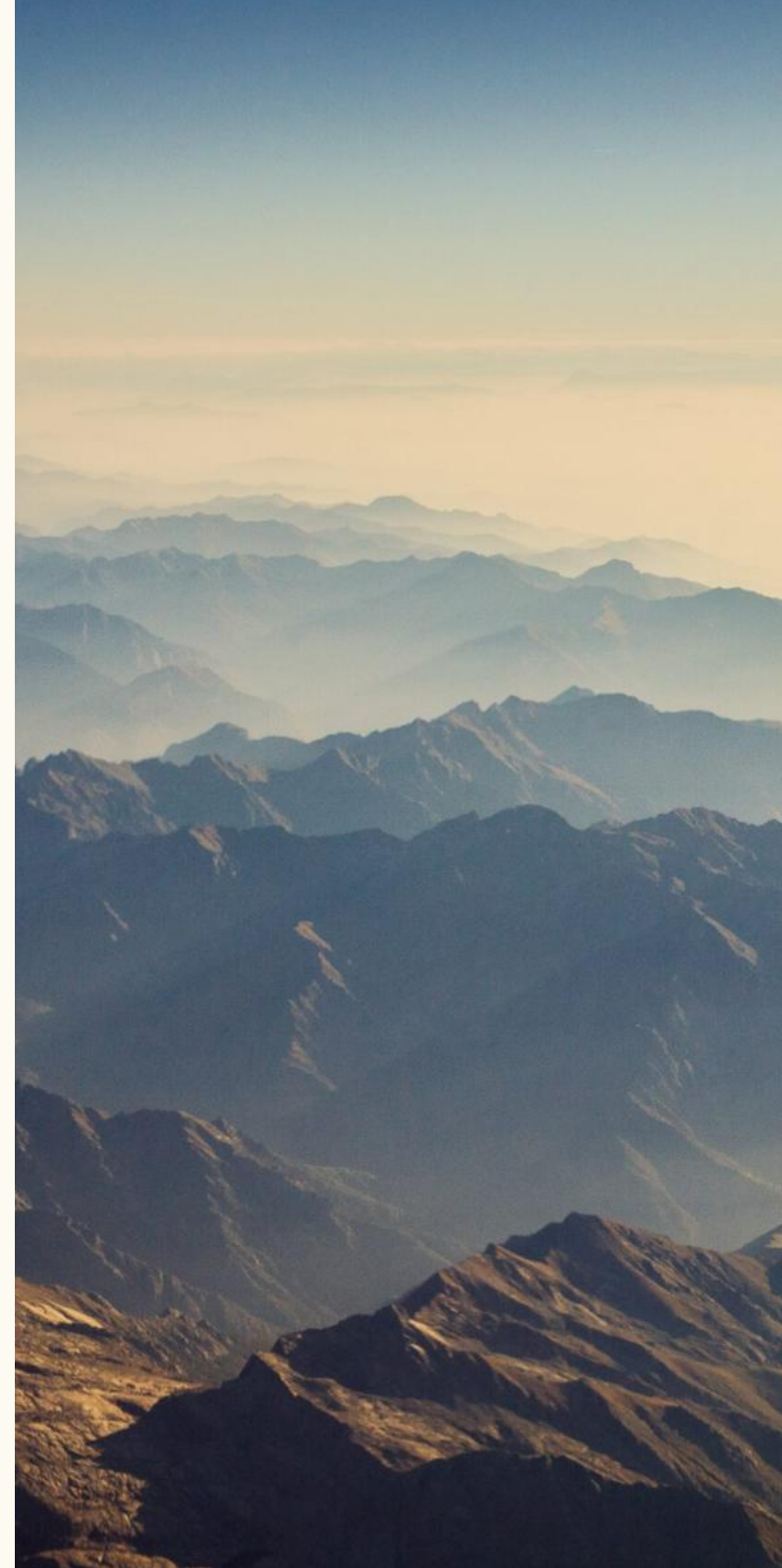
Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and use the appropriate Government emission conversion factors for greenhouse gas company reporting.

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 Dains

Date: 17 August 2026



Ecologi

Thanks for your time.
We're here if you'd like to get in touch

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