



Cabinet Office

Carbon Reduction Plan

Supplier name: PHRENETECH Ltd, trading as Funeral Experts and Life and Loss UK

Publication date: 15 September 2026

Commitment to achieving Net Zero

PHRENETECH Ltd is committed to achieving Net Zero emissions by 2050 at the latest.

Baseline Emissions Footprint

Baseline emissions are a record of greenhouse gas emissions produced in the past, prior to the introduction of any strategies to reduce them. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 1 June 2025 to 31 May 2026

Additional Details relating to the Baseline Emissions calculations.

PHRENETECH Ltd has not previously assessed or reported its organisational greenhouse gas emissions. In accordance with the Attachment 2c template, the first formal reporting period, 1 June 2025 to 31 May 2026, is therefore used as both the baseline year and the current reporting year.

Organisational boundary: PHRENETECH Ltd, company number 13302186, including its trading activities as Funeral Experts and Life and Loss UK. The registered office at 14 Cotton's Gardens, London, is a registered address only. The organisation has no corporate premises, all personnel work from home, and all technology services are cloud-hosted.

Methodology: Activity data supplied by the company has been converted using the UK Government greenhouse gas conversion factors for company reporting, 2026. Where historic distance data was not retained, a conservative estimate has been used and is identified below.

Scope 1, 0.00 tCO₂e. PHRENETECH owns no vehicles, operates no premises, boilers, generators or other stationary combustion equipment, and has no reported refrigerant or process emissions under its operational control.

Scope 2, 0.00 tCO₂e. PHRENETECH purchases no electricity, heat, steam or cooling for corporate premises. Electricity used by personnel working from their own homes is outside of Scope 2. Optional home-working emissions are not included in the mandatory PPN 006 Scope 3 subset.

Scope 3 included sources:

Category 4, Upstream transportation and distribution: 0.03 tCO₂e. Four deliveries of 1,000 printed leaflets were made by Vistaprint to Liverpool University Hospitals.

Supplier-specific freight weight, route and mode data were not retained. A conservative screening estimate has therefore been used, assuming 10 kg per consignment, 1,000 km per delivery, and road-van freight. This assumption will be replaced with supplier data where available in future reporting.

Category 5, Waste generated in operations: 0.00 tCO₂e. PHRENETECH has no corporate premises or commercial waste stream. Operations are digital and home-based, and no material operational waste attributable to the company was identified for the reporting period.

Category 6, Business travel: 0.84 tCO₂e. This comprises approximately 0.116 tCO₂e from six London to Liverpool return rail journeys, 0.107 tCO₂e from approximately 400 miles of hire car travel, 0.037 tCO₂e from taxis, estimated at 250 passenger km based on airport transfers and local Liverpool journeys, 0.518 tCO₂e from two economy passenger return journeys between London and Nice, and 0.062 tCO₂e from six UK hotel room nights.

Category 7, Employee commuting: 0.00 tCO₂e. All three full-time employees work from home, and PHRENETECH has no normal company workplace to which employees commute. One subcontractor undertook approximately 20 hours of work and did not create a material commuting source for PHRENETECH.

Category 9, Downstream transportation and distribution: 0.00 tCO₂e. Funeral Experts and Life and Loss UK services are overwhelmingly digital and telephone-based, and PHRENETECH does not distribute physical products to customers as part of normal service delivery.

Baseline year emissions:

EMISSIONS	TOTAL (tCO₂e)
Scope 1	0.00
Scope 2	0.00
Scope 3 (Included Sources)	0.87
Total Emissions	0.87

Current Emissions Reporting

Reporting Year: 1 June 2025 to 31 May 2026

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0.00
Scope 2	0.00
Scope 3 (Included Sources)	0.87
Total Emissions	0.87

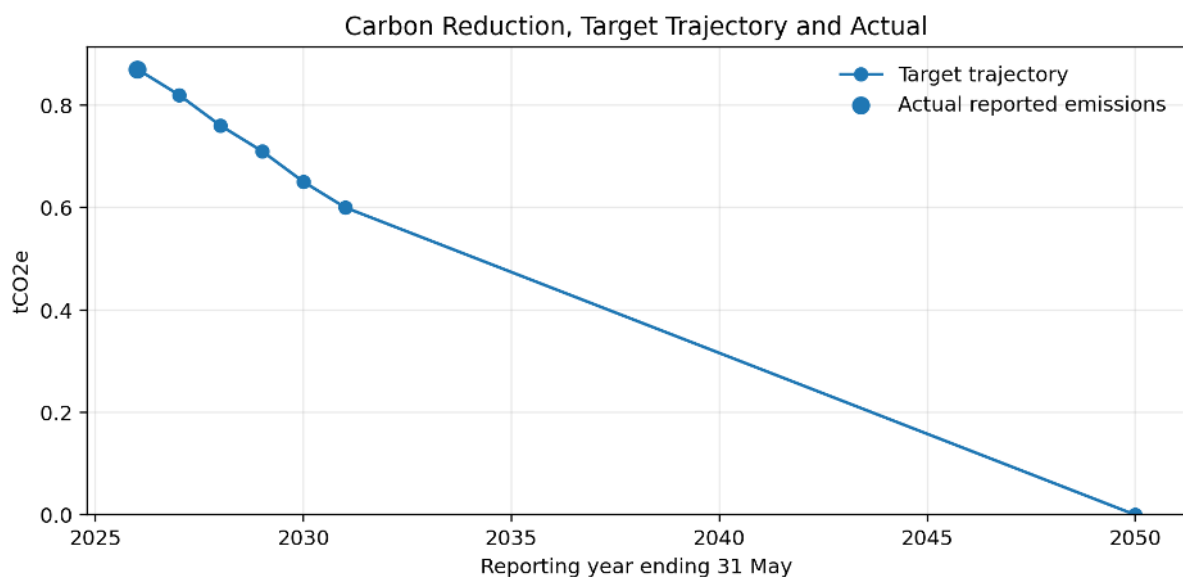
The current reporting year is the same as the baseline year because 2025/26 is PHRENETECH Ltd's first formal organisational carbon footprint. The detailed Scope 3 category breakdown and calculation methodology set out above therefore apply equally to current emissions reporting.

Emissions reduction targets

To continue our progress towards Net Zero, we have adopted the following carbon reduction targets.

We project that organisational carbon emissions will decrease to no more than 0.60 tCO₂e by 31 May 2031. Against the 2025/26 baseline of 0.87 tCO₂e, this represents a reduction of at least 30%. We will review performance annually and maintain our commitment to achieve Net Zero emissions by 2050 at the latest.

Progress against these targets can be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

As 2025/26 is PHRENETECH Ltd's first formal carbon footprint and baseline year, no quantified reduction against an earlier baseline is claimed. The following environmental management measures were already embedded in the operating model during the baseline year. These measures will remain in effect and will be utilised when performing contracts under RM6400:

- A fully remote operating model with no corporate premises and no company vehicle fleet.
- Digital and telephone-based service delivery, including cloud-hosted systems, electronic records, electronic contracts and electronic signatures, reducing the need for paper, printing and physical distribution.
- Virtual meetings used by default where appropriate, with rail preferred for UK business travel where physical attendance is required.
- Economy travel is used for essential flights, and hire vehicles are used only where public transport is impracticable.
- A paper light approach, with printed materials limited to circumstances where they support access to bereaved families or service delivery.
- Reuse of information technology equipment where appropriate and responsible recycling or disposal of obsolete equipment.
- Environmental considerations included within supplier selection and purchasing decisions, including technology, printing and logistics suppliers.

Future Carbon Reduction Initiatives

During the next reporting periods, PHRENETECH Ltd will implement and develop the following measures. These measures will also be applied, where relevant, when performing contracts under RM6400:

- Measure and publish the organisational greenhouse gas footprint at least annually, using improved source data and updated Government conversion factors.
- Introduce a formal business travel hierarchy, virtual first where appropriate, rail first for UK journeys, no domestic air travel except where there is a documented operational necessity, economy class for essential flights and low-emission hire vehicles where available.
- Record actual taxi, hire car, rail, flight, hotel and courier activity data at source so that estimates can be progressively removed from future inventories.
- Engage cloud hosting, printing and logistics suppliers for supplier-specific environmental and emissions information and consider broader Scope 3 categories beyond the minimum PPN 006 reporting boundary as data quality improves.
- Reduce and consolidate printed material orders, specify recycled or responsibly sourced paper where available, and continue to favour digital communications.

- Review progress against the 2031 target at Board level each year and take corrective action where the trajectory is not being met.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the 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 has 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).

Approved by the Board of PHRENETECH Ltd on 15 September 2026.

Signed on behalf of PHRENETECH Ltd: Jason Ghous, Chief Executive Officer and Director

A handwritten signature in black ink, consisting of a stylized 'J' followed by a dot and a series of loops and strokes, likely representing the name Jason Ghous.

Board members approving the Plan: Jason Ghous and Christopher Bouffard