Carbon Reduction Plan

Supplier name: Kroll Advisory Ltd.

Publication date: [02/11/2026]

Commitment to achieving Net Zero

Kroll Advisory Ltd., is committed to achieving Net Zero emissions by 2050.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2022 (January 2022 – December 2022)

Additional details relating to the baseline emissions calculations

Kroll Advisory Ltd. used an operational control boundary approach in accordance with the Greenhouse Gas Protocol. To calculate emissions for Kroll Advisory Ltd., a headcount allocation methodology was used as a percentage of Kroll Advisory Ltd. headcount against total emissions. Market-based Scope 2 emissions are reported.

In preparation for our near-term targets under the Science Based Targets initiative (SBTi), we restated our greenhouse gas emissions for 2022 and 2023 using an updated methodology. Watershed, our carbon footprint provider, supported us throughout this process by calculating our operational emissions for 2022 and 2023. These measurements were initially based on the U.S. Environmentally-Extended Input-Output (USEEIO) model. However, we have now restated our footprint using Watershed's Comprehensive Environmental Data Archive (CEDA) methodology. We transitioned to Watershed's CEDA methodology from the USEEIO model to improve data granularity, sector specificity, and alignment with evolving best practices in carbon accounting.

Scope 3 categories reported include 3.5 Waste generated in operations, 3.6 Business travel, and 3.7 Employee commuting, as required by the Technical Standard. Categories 3.4 Upstream transportation and distribution and 3.9 Downstream transportation and distribution were assessed and determined to be not material for Kroll Advisory Ltd.. Emissions figures have been rounded to the nearest whole tonne of CO_2e.

Baseline year emissions:

EMISSIONS	TOTAL (tCO_2e)
Scope 1	79
Scope 2	275
Scope 3 (Included sources)	3.4 Upstream transportation and distribution: 0 (not material) 3.5 Waste generated in operations: 19 3.6 Business travel: 1,136

	3.7 Employee commuting: 559 3.9 Downstream transportation and distribution: 0 (not material) Total Scope 3: 1,714
Total emissions	2,067

Current Emissions Reporting

Reporting Year: 2025 (January 2025 – December 2025)

Additional details relating to the current emissions calculations

Emissions for the 2025 reporting year have been calculated using Watershed's CEDA methodology, consistent with the restated baseline. A headcount allocation methodology was used as a percentage of Kroll Advisory Ltd. headcount against total emissions. Market-based Scope 2 emissions are reported.

Scope 1 emissions are reported as 0 tCO_2e. As all Kroll locations are leased facilities and Kroll does not own or control any known stationary combustion sources, mobile combustion sources, or fugitive emission sources, Kroll did not generate any Scope 1 GHG emissions during the reporting period. Energy consumed at leased locations is purchased either directly from utilities or indirectly through landlords and is therefore reported as Scope 2 GHG emissions. Scope 1 and 2 emissions for the year ended 31 December 2025 have been subject to limited assurance. Emissions figures have been rounded to the nearest whole tonne of CO_2e.

Current year emissions:

EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	0
Scope 2	25
Scope 3 (Included sources)	3.4 Upstream transportation and distribution: 0 (not material) 3.5 Waste generated in operations: 44 3.6 Business travel: 381 3.7 Employee commuting: 582 3.9 Downstream transportation and distribution: 0 (not material) Total Scope 3: 1,007
Total emissions	1,031

Emissions Reduction Targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

We project that carbon emissions will decrease to 1,391 tCO_2e by 2030. This is a reduction of 32.7% against the 2022 baseline.

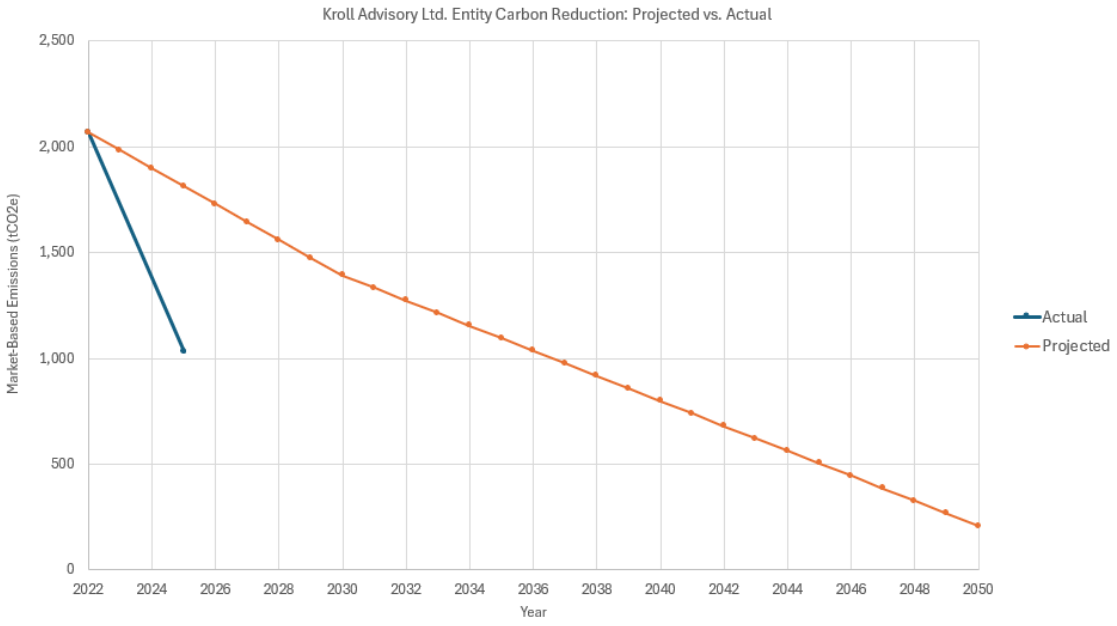
Kroll Advisory Ltd. commits to reduce Scope 1 and 2 emissions 70% by 2030 from a 2022 base year.

Kroll Advisory Ltd. commits to reduce a subset of Scope 3 emissions which includes 3.5, 3.6 and 3.7 by 25% by 2030 from a 2022 base year.

Kroll Advisory Ltd. commits to reduce Scope 1 and 2 emissions 90% by 2050 from a 2022 base year using permanent carbon removal for the remaining 10%.

Kroll Advisory Ltd. commits to reduce Scope 3 emissions 90% by 2050 from a 2022 base year using permanent carbon removal for the remaining 10%.

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



Carbon Reduction Projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2022 baseline. The carbon emission reduction achieved by these schemes equate to 1,036 tCO_2e, a 50.1% reduction against the 2022 baseline and the measures will be in effect when performing the contract.

- Kroll Advisory Ltd. directly purchases clean power to abate Scope 2 GHG emissions. In 2025, energy attribute certificates (EACs) covered 100% of purchased electricity, reducing market-based Scope 2 emissions to purchased heat only.
- ISO 14001 certified environmental management system.
- ISO 50001 certified energy management system.
- Approximately 80% of employees work in LEED (Leadership in Energy and Environmental Design) or BREEAM (Building Research Establishment Environmental Assessment Method) certified buildings.
- Sustainability performance is assessed through CDP and EcoVadis.

Future carbon reduction initiatives

In the future we hope to continue and implement measures such as:

Initiative 1: Kroll clean power
Directly purchase clean power to abate Scope 2 emissions.

Initiative 2: Supplier clean power
Target key tier 1 and 2 suppliers to implement clean power.

Initiative 3: Sustainable commute
Sustainable commute programme; incentivise employees to transition to EVs.

Initiative 4: Travel policy
Implementation of a travel policy to reduce non-essential travel and encourage low-carbon transportation.

Initiative 5: SAFc procurement
Purchase SAFc to offset business travel emissions.

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 (where required), 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 Kroll Advisory Ltd.:



.....

Patrick Puzzuoli, Director

Date: 11/2/2026