Fibrus Carbon Reduction Plan

Commitment to Achieving Net Zero

Fibrus are committed to becoming a net zero carbon emissions business by 2040.

General Information

Fibrus organisational boundaries are set according to the control approach, under which we account for GHG emissions from operations over which we have control. In this way, we have control over the reduction efforts we put in place. Our emissions footprint has been calculated following ISO 14064-1 and the GHG Protocol Corporate Accounting & Reporting Standard. Our operational boundaries consist of the following emissions sources:

- **Scope 1 (Direct) GHG Emissions:**
    - Site Fuel Combustion (Natural Gas & Fuel Oil)
    - Owned Vehicle Fleet
    - Fugitive GHG Emissions (Refrigerants)
- **Scope 2 (Energy Indirect) GHG Emissions:**
    - Grid Electricity Consumption (location & market-based reporting)
- **Scope 3 (Other Indirect) GHG Emissions:**
    - Business Travel
    - Waste Generated in Operations
    - Water Consumption
    - Employee Commuting
    - Transmission and Distribution
    - Upstream transportation and distribution
    - Downstream transportation and distribution

Fibrus Group Baseline Emissions Footprint	
Baseline Year	FY 2024-25 (01 April – 31 March)
Additional Details	Fibrus was founded in 2018, and we started collecting and reporting carbon emissions from January 2021. We re-baselined our carbon emissions footprint

to FY 2024–25 (01 April – 31 March) to reflect the significant organisational changes that took place in 2025, including the formation of Fibrus Group and the separation of operations across Fibrus Broadband, Hyperfast Networks, and ViberOptix. This new baseline provides a more accurate representation of our current business structure, scale, and activities. It ensures future carbon reduction targets and reporting are measured against a consistent and representative starting point. By aligning to FY 2024–25, we can track progress more effectively and demonstrate credible progress toward our net zero commitments.

We adopted a carbon intensity score based on employee numbers (average 379) and based on the number of total premises passed (435,888).

Our emissions footprint has been calculated following ISO 14064-1 and the GHG Protocol Corporate Accounting & Reporting Standard.

Fibrus Group Baseline Emissions Footprint	
Baseline Emissions Category	**Total Emissions (tCO$_2$e)**
Scope 1 Emissions	**Vehicle Fleet (tCO$_2$e):** 1,443.90 **Burning Oil (tCO$_2$e):** 29.36 **Fugitive Emissions (Refrigerants) (tCO$_2$e):** 24.80 **White Diesel (tCO$_2$e):** 10.80 **Natural Gas (tCO$_2$e):** 4.89
Scope 2 Emissions (Market-Based)	**Grid Electricity (Virtual Environment & Cabinets) (tCO$_2$e):** 56.51 **Grid Electricity (offices) (tCO$_2$e):** 67.34
Scope 2 Emissions (Location-Based)	**Grid Electricity (Virtual Environment & Cabinets) (tCO$_2$e):** 389.48 **Grid Electricity (offices) (tCO$_2$e):** 91.10
Scope 3 Emissions	**Employee Commute (tCO$_2$e):** 498.39 **Business Travel (tCO$_2$e):** 161.03 **Electricity T&D Losses (tCO$_2$e):** 43.50 **Waste Transport (tCO$_2$e):** 7.42 **Waste Processing Emissions (tCO$_2$e):** 0.15 **Water (tCO$_2$e):** 0.25 **Upstream transportation & distribution (tCO$_2$e):** 344.22 **Downstream transportation & distribution (tCO$_2$e):** 21.01
Total Emissions	**Total tonnes of CO$_2$e:** 2,713.58

(Market Based)	**Total Scope 1 & 2 Emissions (tCO$_2$e):** 1,637.61 **Total Scope 3 Emissions (tCO$_2$e):** 1,075.97 **Total tCO$_2$e per Employee:** 7.15 **Total kgCO$_2$e per premises passed:** 4.98
Total Emissions **(Location Based)**	**Total tonnes of CO$_2$e:** 3,070.31 **Total Scope 1 & 2 Emissions (tCO$_2$e):** 1,994.34 **Total Scope 3 Emissions (tCO$_2$e):** 1,075.97 **Total tCO$_2$e per Employee:** 8.10 **Total kgCO$_2$e per premises passed:** 7.04

Scope 1 Carbon Emissions

Vehicle Fleet

Carbon emissions from our vehicle fleet are based on information sourced from fleet app which is installed in our fleet vehicles. The tracker generates a monthly emissions report that captures petrol, diesel and EV vehicles used across the reporting year. For vehicles which do not have the app installed, monthly reports from fuel card providers are used to calculated emissions from fuel usage (petrol/diesel). Grey fleet emissions are calculated from the mileage claims.

Site Fuels (Natural Gas & Fuels)

Fibrus gathers information on natural gas used in our offices either sourced from billing information provided by our utility provider, or from building landlords. Details on other site fuels (burning oil, white diesel) used during the reporting year are sourced from delivery invoices/receipts.

Fugitive Emissions (Refrigerants)

Evidence of refrigerant gas top-ups is collated from our air conditioning maintenance contractors and our building landlords for the reporting year. This information details the type and quantity of refrigerant added to our systems.

Scope 2 Carbon Emissions

Grid Electricity

Fibrus gathers information on the electricity used to power our offices and network elements (including cabinets) from billing provided by our utility provider. Billing contains a combination of estimates and actual meter readings.

Energy usage for our Virtual Machines (VM) is provided from our digital service provider, who advised that Fibrus' VMs use and average of 13.68kWh a day. Fibrus moved to a green tariff in 2023 for our cabinets in NI and GB and our Head office in Belfast. We have reported our market-based footprint alongside our location-based footprint within this Carbon Reduction Plan.

Scope 3 Carbon Emissions

Business Travel

We review booking details of air, rail and taxi travels on journeys made, alongside mileage claim expense forms which contain information on miles driven by employees using own vehicles for business purposes. Using a company-wide survey we now have more accurate information on the type of personal vehicles used by our employees.

Waste Generated in Operations

Fibrus obtains all waste data directly from our waste management partners, who provide monthly reports detailing the volumes and type of waste generated, along with the disposal routes. In Northern Ireland, 100% of our waste is diverted from landfill whilst in GB we are achieving an average 97% landfill diversion rate.

Our reporting also now accounts for emissions associated with the transportation of waste. This includes mileage travelled and vehicle type, calculated using updated emission factors via Sustain IQ to ensure greater accuracy.

Employee commute

Current data is based on an employee commute questionnaire which was circulated to our employees. Questions included mode & type of transport, approximate distance, and frequency. We have used this data and the average number of staff, to produce the commuting figure for 2024-25.

Upstream transportation and distribution

Upstream emissions arise from the production, manufacturing, and transportation of Fibrus' products. To measure and manage these, we utilise our inventory management system to upload goods-received data into SustainIQ. Providing detailed insights into our suppliers, the products, and the receiving warehouses. Sustain IQ's carbon calculator then converts this information into accurate reporting data, enabling us to track and monitor our upstream emissions effectively.

In addition to data monitoring, we actively oversee our supply chain to ensure that all partners are aligned with our standards. Completed through regular reviews of supplier policies and certifications covering key areas such as sustainability, diversity and

inclusion, information security, data protection, quality management, health and safety, and environmental management.
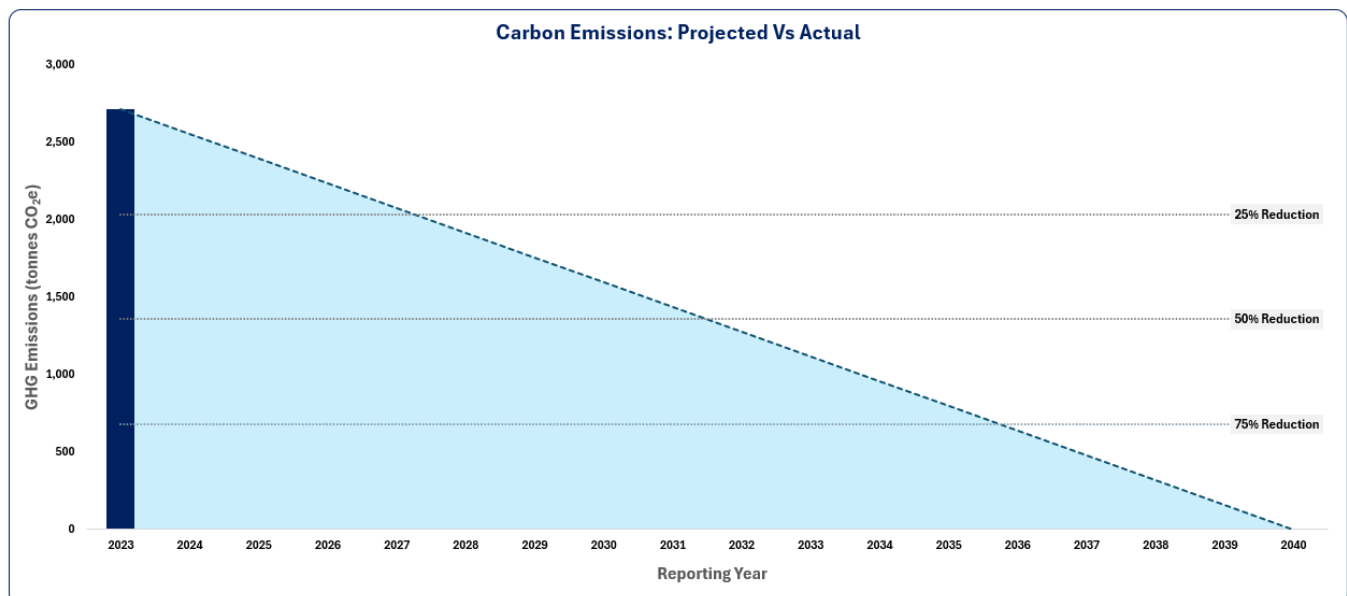
Downstream transportation and distribution

Downstream Emissions are associated with the transportation, sale or use of Fibrus' products either in its network build or installing its customers. This can include information on the end-of-life disposal, re-use or recycling. We use our inventory management database to upload data to Sustain IQ on products used or sold in our network, providing us with information on projects, towns, products, issuing warehouse and contractors. Sustain IQ use a carbon calculator tool to convert this data into meaningful reporting data which we can analyse, track and monitor.

Transmission and Distribution Losses

Transmission and distribution losses is the energy lost when the electricity purchased by Fibrus is transported from the point of generation to our owned or leased buildings and facilities.

Emissions Reduction Targets

Fibrus is committed to become a net zero carbon emissions business by 2040. Progress against these targets will be measured using the trajectory outlined below.

Carbon Emissions: Projected Vs Actual

Carbon Reduction Projects & Environmental Management Measures

The following environmental management measures and carbon reduction projects have been implemented:

- Headquarters office in Belfast and all Fibrus cabinets in NI ang GB use electricity generated by renewable resources through renewable tariffs.
- ISO 14001:2015 Certification – Successfully maintained accreditation since 2022, with recertification achieved in 2025.
- We aim to gradually increase the use of more sustainable vehicles across our fleet. As of May 2025, 62% of our fleet within Hyperfast and ISP is electric.
- Carbon Action Pledge – Fibrus has formally signed up to the Business in the Community Northern Ireland (BITCNI) Carbon Action Pledge, aligning with regional efforts to accelerate carbon reduction and strengthen accountability.
- An ESG Committee has been established, ensuring senior leadership oversight and accountability.
- Appointment of an Environmental & Sustainability Specialist to drive initiatives, provide expertise, and support delivery of our net zero journey.
- Full implementation of a flexible working policy, reducing commuter-related emissions while supporting employee wellbeing and work–life balance.
- Carbon Literacy Training – as of May 2025, 124 employees have successfully completed accredited Carbon Literacy training. By 2026, we aim to exceed 150 trained employees, building internal capability and a culture of environmental awareness across the business.
- Use of SustainIQ to enhance ESG and sustainability recording, including robust Scope 1, 2, and 3 carbon emissions reporting. Ongoing improvements are being made to data quality to strengthen the accuracy and reliability of our annual reporting.
- Implementation of Medius for supplier onboarding. All suppliers are required to answer Health, Safety, Environmental and Quality (HSEQ) questions as part of the approval process. This ensures we gather key environmental data at the outset and supports accuracy in our Scope 3 carbon reporting.

Planned Carbon Reduction Projects & Environmental Management Measures

The following environmental management measures are planned for implementation by Fibrus:

Vehicle Fleet:

- We aim to gradually increase the use of more sustainable vehicles across our fleet

- As technology advances, we will continue to monitor and review options for our large van fleet to ensure we adopt the most efficient and sustainable solutions.
- Programme of driver training and accompanying driver standard policy will be developed, to improve efficiency within our vehicle fleet

Waste Management:

- Continue to raise awareness among our employees and partners around sustainable waste management practises.
- Ensure completion of mandatory in-house climate change awareness training for all employees
- Energy efficiency to be review of our offices as outlined in ESOS Report

Monitoring & Recording:

- Continual improvements to the accuracy and quality of our Scope1, 2 & 3 carbon emissions reporting. This includes capturing our suppliers and contractor's emissions through fully implementing the SustainIQ platform.
- Implementation of ESOS Action Plans for Fibrus ltd, developed as part of Phase 3 compliance in 2024-25.

Declaration & Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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, 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.

The environmental measures set out in the Carbon Reduction Plan will be applied to Fibrus Ltd. Fibrus Ltd will report against these measures as part of our reporting requirements under this plan.

This Carbon Reduction Plan has been reviewed and signed off by the Fibrus Chief Executive Officer.

Signature:

Dominic Kearns

Chief Executive Office

-- End of Carbon Reduction Plan--