



Cosy Direct- Carbon Reduction Plan



June 2025

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This Carbon Reduction Plan has been independently produced by Litmus Sustainability Ltd.

Commitment to achieving Net Zero

Cosy Direct is delighted with the progress we have made towards our environmental and social targets. We are committed to achieving Net Zero emissions by 2050, and the following report details our Greenhouse Gas inventory, alongside our past and future decarbonisation efforts.

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 emissions: 2024 (1st January to 31st December)

Additional Details relating to the Baseline Emissions calculations.

Cosy Direct’s emissions reporting began in the 2022 reporting year. However, in the 2024 period we have established a new baseline, covering the entire span of our material impacts.

Our emissions reporting now includes Purchased Goods and Services, Upstream and Downstream logistics, Staff Commuting, Fuel- and Energy-related Activities (FERA), and Waste Generation, along with Scope 1+2 emissions based on operational control. Our Purchased Goods and Services has been predominantly mapped using volumetric calculations, and we aim to increase this percentage in future reporting periods.

Due to the nature of our operations, we have not included homeworking emissions within the employee commuting category. Business Travel data for 2024 was based on spend-based calculations, and therefore we have not been able to include radiative forcing factors in our air travel. We plan to rectify this in future reporting periods.

Where possible, we have used life cycle emission factors for scope 3 activity categories.

Emissions	Total (tCO ₂ e)
Scope 1	20.48
Scope 2	29.86 (Location based)



Scope 3 (Included Sources)	7,750 (1) Purchased goods and Services: 6,675 (3) Fuel and Energy related activities: 12.24 (4) Upstream Transportation and Distribution: 761.91 (5) Waste Generated in Operations: 0.25 (6) Business Travel: 50.40 (7) Staff Commuting: 164.69 (9) Downstream Transportation and Distribution: 86.37* *includes purchased logistics for customer deliveries.
Total Emissions	7,801
tCO2e/Order	0.2

Current Emissions Reporting

Reporting year: 2024 (1st January to 31st December)	
Emissions	Total (tCO2e)
Scope 1	20.48
Scope 2	29.86 (Location based)
Scope 3 (Included Sources)	7,750 (1) Purchased goods and Services: 6,675 (3) Fuel and Energy related activities: 12.24 (4) Upstream Transportation and Distribution: 761.91 (5) Waste Generated in Operations: 0.25 (6) Business Travel: 50.40 (7) Staff Commuting: 164.69 (9) Downstream Transportation and Distribution: 86.37* *includes purchased logistics for customer deliveries.
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Emissions Reduction Targets

Cosy Direct has committed to a long-term target of achieving net zero by 2050 at the latest.

In practice, this equates to a 90% absolute reduction in Scope 1, 2 and 3 emissions by 2050 from our 2024 baseline. The remaining 10% of emissions will be balanced by emissions removals to achieve net zero.

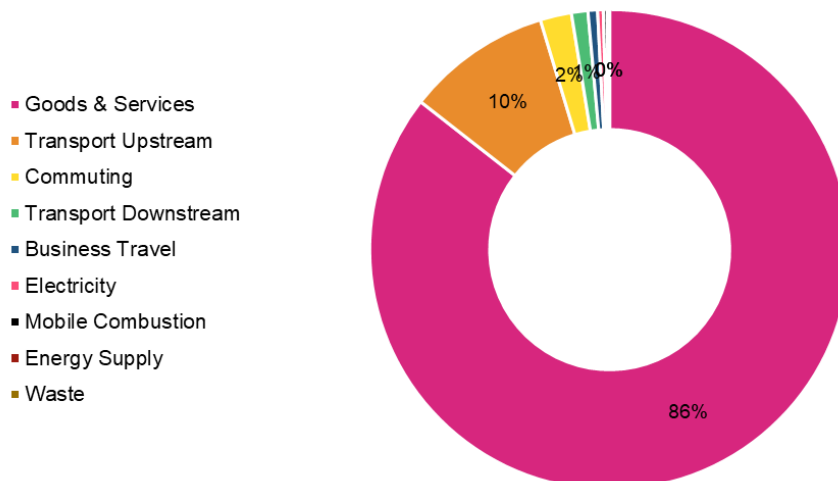
To ensure we make science-based progress towards our long-term target, we have also adopted a near-term target in line with the recommendations of the Science-based Targets Initiative for SMEs:

- 42% absolute reduction in Scope 1+2 emissions from our 2024 base.

Our targets commit us to a decrease in scope 1 & 2 emissions over the next six years to 29.19 tCO₂e, a reduction of 42% against our baseline year.

Carbon Reduction Projects

Cosy Direct is committed to taking action to bring down our emissions in-line with our near-term and long-term targets. A materiality analysis of our 2023-24 emissions shows that our impact is overwhelmingly caused by carbon embodied in our purchased goods, as shown by the chart below:



Current & Completed Carbon Reduction Initiatives

Site and Staff initiatives:

Environmental Management System (ISO 14001)

In 2022, we implemented an ISO 14001 certified Environmental Management System (EMS), providing a structured framework to monitor and improve our environmental performance. To date, we have successfully undertaken three audits to maintain certification, driving continuous improvement and ensuring accurate measurement of our environmental impacts across the business.

Electric Vehicle (EV) Salary Sacrifice Scheme

Launched in 2023, our EV Salary Sacrifice Scheme supports staff in transitioning to electric vehicles, aligning with our commitment to low-carbon commuting. Since its introduction, 10 employees have adopted EVs, saving an estimated 30 tCO₂e annually by covering over 130,000 miles with low-emission travel.

Solar Array Installation

In 2022, we installed an 88 kWp solar photovoltaic (PV) array at our facility. This system generates over 70,000 kWh of renewable electricity annually, offsetting approximately 15 tCO₂e of our Scope 2 emissions. We are actively exploring opportunities to expand our onsite renewable energy generation capacity.

Energy Efficiency Audit

Partnering with Staffordshire County Council, we conducted an energy efficiency audit to identify and prioritise measures for reducing our operational emissions. We are currently assessing the feasibility of implementing the audit's recommendations to further decarbonise our site.

Product initiatives:

Redesign

Recognising that the majority of our emissions stem from product manufacture and transportation, we have an ongoing project to redesign our products to minimise material impacts and optimise transport efficiency. We will report the quantified outcomes of these efforts in our next Carbon Reduction Plan.

Upcycling

To prevent surplus resources from being sent to landfill or intensively recycled, we instead have embedding the upcycling of certain products into our product mix, removing the need for virgin product manufacturing. These include tyres, barrels, and milk bottles, all of which find second lives as educational resources. These products make up just over 3% of our annual product sales, and we look to increase this wherever feasible.

Local Supply Chain

To minimise transport emissions wherever possible, we prioritise the use of local suppliers, especially those within the UK and EU. In the most recent reporting period over 88% of our products came from suppliers within these areas. We continue to engage with our suppliers to increase this percentage further.

Forest Stewardship Council (FSC) Accreditation

In 2023, we obtained our FSC promotional licence to prioritise responsibly managed forestry products. This was upgraded to a FSC chain of custody certification which we obtained in 2024, further demonstrating our commitment to best practice forest management. We are committed to increasing the proportion of FSC-certified timber in our products each year, which help store an average of 17% more carbon than non-certified products.

Other Activities:

Waste Reduction and Circular Economy Efforts

Since 2022, we have achieved and maintained a zero-to-landfill certification with our waste collection partner. In addition, we donate surplus materials to the local community for upcycling, which has reduced our annual waste production from 160 tonnes to below 30 tonnes.

Carbon Literacy training

We have begun training our workforce in Carbon Literacy to support our wider environmental goals, instil sustainable behaviours at our site and provide opportunities for staff to feedback with their own project ideas. In 2024, 12 of our team gained Carbon Literacy certification, including 4 members of our senior leadership team.

Future Projects

Product-Level Data Capture

As a next step, we aim to enhance the accuracy of our product-level emissions data. Data that is currently estimated using spend-based methods will be transitioned to volumetric data calculations to help us better identify and target emissions reduction opportunities.

Scope 1 Emissions Elimination

Our Scope 1 emissions are now solely from a LPG-powered forklift in our distribution centre. Plans are underway to replace this with an electric model to fully eliminate our Scope 1 emissions, and thereby achieving our near term scope 1 and 2 targets.

Upstream Emissions Data Improvement

We will work to improve the accuracy of our upstream emissions data, shifting from spend-based to supplier-specific activity data, which will enable us to better identify and address hotspots in our supply chain.

Supplier Engagement and Capacity Building

Given that many of our suppliers are SMEs, we will launch a project to support them with decarbonisation training, resources, and potentially funding for onsite renewable energy generation. More information on this initiative will be included in our next Carbon Reduction Plan.



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, 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***.

* <https://ghgprotocol.org/corporate-standard>

** <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

*** <https://ghgprotocol.org/standards/scope-3-standard>

Signed on behalf of the board:

Signature: *David Hook*

Name & Position: David Hook
Managing Director

Date: 28/08/2025