

COGITANS Technologies

Internal Policy Document: Net-Zero Strategy (Scope 1, 2, 3)

Version: 2.0

Approved by: Executive Management

Effective From: 2025

Review Cycle: Annual

1. Purpose of the Document

COGITANS Technologies commits to achieving **net-zero greenhouse gas emissions across Scope 1, Scope 2, and all relevant Scope 3 categories no later than 2050.**

This document defines our internal strategy, responsibilities, reduction pathways, and mechanisms for monitoring progress.

2. Scope of the Policy

This policy applies to:

- all COGITANS employees, contractors, and operational units
- all offices, vehicles, equipment, and business processes
- all first-tier suppliers and subcontractors (through our Supplier Code of Conduct)
- all relevant upstream and downstream value-chain emissions (Scope 3)

3. Net-Zero Commitment

COGITANS Technologies will reach **net-zero emissions by 2050**, with a structured, transparent reduction pathway aligned with EU climate targets, ISO 14064 principles, and Science-Based Targets (SBTi) methodology where applicable.

4. Breakdown by Emission Category

4.1 Scope 1 – Direct Emissions

Includes:

- company vehicles
- on-site fuel consumption (heating, generators)
- direct emissions from company-owned equipment

Reduction Strategy:

- progressive transition to hybrid and fully electric fleet
- eliminating fossil-fuel heating in future facility upgrades
- eliminating combustion-based equipment wherever possible
- preventive maintenance to reduce inefficiency and leakage

Target: 60% reduction by 2035, fully net-zero by 2050.

4.2 Scope 2 – Purchased Electricity and Heating

Includes:

- electricity used in offices
- cooling systems
- shared-building energy where metering is available

Reduction Strategy:

- prioritising suppliers that provide renewable electricity
- deploying energy-efficient lighting, servers, and office equipment
- low-energy HVAC systems
- server and cloud resource optimisation

Target: 100% renewable or low-carbon electricity by 2030.

4.3 Scope 3 – Indirect Value Chain Emissions

Includes:

- purchased hardware and components
- logistics and shipments
- business travel and subcontractor travel
- waste generated
- end-of-life device disposal
- supplier emissions related to production and packaging

Reduction Strategy:

- contractual environmental obligations included in Supplier Code of Conduct
- preference for vendors with sustainability certifications
- long-lifecycle, low-power consumption technologies (e.g., efficient sensors, cameras, switches)
- remote diagnostics, virtual site visits, digital workflows to reduce travel
- repair-first approach before replacing hardware
- responsible recycling partnerships for electronic waste
- reduction of international travel in favour of online collaboration

Target: 40% reduction by 2035, net-zero contribution by 2050.

5. Supply Chain Responsibilities

We require all first-tier suppliers to:

- accept our Supplier Code of Conduct (or demonstrate an equivalent CoC)
- follow environmental, ethical, and sustainability requirements
- provide transparency on material sourcing and end-of-life processes
- support low-emission logistics options where available

Suppliers who fail to meet minimum standards may be phased out.

6. Operational Measures

6.1 Energy-Efficient Offices

- motion-controlled lighting
- power-saving policies for all devices
- cloud solutions optimised for energy efficiency

6.2 Travel & Mobility

- preference for EVs and hybrid vehicles
- carpooling for installations where feasible
- internal rule: “virtual meeting first”
- air travel only when essential and approved

6.3 Waste Management

- strict recycling procedures for e-waste
- certified partners for disposal
- reducing packaging waste by consolidating shipments where possible

7. Monitoring & Reporting

COGITANS will:

- conduct an annual internal review of Scope 1 and 2 emissions
- estimate Scope 3 emissions using accepted methodologies
- update its reduction strategy annually
- maintain documentation for ESG, ISO 14064, ISO 27001 audits
- track travel, fleet, electricity consumption, and supplier compliance

Progress is evaluated by the CEO and documented in internal governance files.

8. Offsetting Policy

Offsets are used **only for residual, non-eliminable emissions** after all practical reduction pathways are implemented.

Priority is given to:

- certified EU-based offset programs
- high-integrity carbon removal projects

Offsetting cannot replace real operational reduction.

9. Roles and Responsibilities

CEO / Executive Team

- sets reduction objectives
- approves annual reports and investments

Operations Manager

- implements office energy and equipment policies
- tracks utility usage

CTO / Technical Leads

- ensure energy-efficient hardware lifecycle management
- enforce remote-work, remote-diagnostic standards

Procurement

- enforces Supplier Code of Conduct
- evaluates sustainability performance of vendors

All Employees

- follow travel guidelines
- reduce unnecessary consumption
- support recycling and efficient work practices

10. Review and Continuous Improvement

This strategy is reviewed **annually** and improved based on:

- operational performance
- available technologies

- new EU and ISO mandates
- supplier performance
- internal audit outcomes

11. Conclusion

This document sets a clear, actionable, and realistic roadmap for achieving full net-zero status by 2050. The commitment is embedded in our contracts, supplier onboarding, internal policies, and operational culture.

COGITANS Technologies considers sustainability not a formality, but a strategic requirement for long-term competitiveness and responsible operations.