EMPOWERING LEARNING
Recruit. Train. Empower.

Net Zero Report

Carbon Reduction Plan | FY2023

Publication Date: March 2025 Reporting Period: 01/01/2023 - 31/12/2023

Executive Summary

This document showcases the carbon footprint calculations Empowering Learning Limited (hereafter referred to as 'Empowering Learning') has undertaken and the corresponding Net Zero targets. Reporting has been undertaken at a Group level. Data was provided, reviewed and processed to calculate our corporate carbon emissions for FY23 and allow us to develop a Net Zero strategy and reduction pathways.

Overall, in FY23 most of our carbon dioxide equivalent (CO_2e) emissions are Scope 3 (98.44%, 970.39 tCO_2e emissions), followed by Scope 1 (0.81%, 8 tCO_2e emissions), and finally Scope 2 (0.75%, 7.43 tCO_2e). The greatest source of CO_2e emissions in FY23 was Scope 3 Purchased goods and services (44.31%, 436.82 tCO_2e emissions),

In addition to disclosing our FY23 corporate CO_2e emissions, we have outlined our Net Zero target and reduction pathways. We are aiming to reach a 31% reduction in CO_2e emissions by 2030 and 90% reduction in CO_2e emissions by 2045 against the FY23 base year.

We will focus decarbonisation actions on our emission hotspots, as identified by this analysis, whilst prioritising emission sources within our direct control or influence to reduce activity.

As such, we are considering the following recommended CO_2e reduction actions: ensuring all sites are purchasing verified 'Green' electricity, undertaking product life cycle assessments for material products, engaging with suppliers to both improve data quality and support value chain decarbonisation, increasing re-use and recycling of waste and encouraging employees to avoid the use of high-carbon travel modes. As a next step we will develop a Net Zero strategy and action plan including an implementation timeline to map the initiatives and actions required to meet our Net Zero target.

Executive Endorsement

Mohammed Azam
CEO

We are thrilled to present Empowering Learning Group's inaugural Net Zero Report for FY23, marking a significant milestone in our commitment to sustainability. Setting our ambitious Net Zero target for 2045, we reaffirm our dedication to supporting our business, communities, and the broader education sector in contributing to a sustainable future.

At Empowering Learning Group, our mission extends beyond providing essential services to schools. In line with our sustainability goals, we actively address structural challenges in classrooms and the growing difficulties faced by the teaching profession, ensuring that we create a meaningful and lasting impact. The welfare, behaviour, and academic success of children remain at the heart of everything we do, and we recognise that a sustainable future is intrinsically linked to our ability to continue delivering on this mission.

As environmental, social, and governance (ESG) factors take on increasing significance, our stakeholders expect us to lead with responsibility and transparency. This report not only reflects these expectations but also demonstrates our commitment to integrating environmental principles into our operations, decision-making, and long-term strategies.

Looking ahead, as we progress towards our 2045 Net Zero target, we will maintain transparency in our journey, celebrate our achievements, and embrace the lessons learned along the way. Together, we can build a future that is both prosperous and sustainable for all.

About us

At Empowering Learning, we have been committed to supporting schools and educational institutions since our establishment in 2003. Based in London, we specialise in teacher training and recruitment, providing tailored solutions to meet the diverse needs of the education sector across the UK.

Our services include the recruitment and training of teaching and support staff, helping schools find the right professionals for short-term supply cover, permanent roles, and classroom support. We take pride in equipping schools with qualified and passionate individuals who create positive and effective learning environments.

We are dedicated to delivering exceptional service, and our clients frequently praise our professionalism, attentiveness, and personalized approach. For us, it's about making a real difference in education and empowering both schools and educators to thrive. We are also conscious of the impact we have on the planet as well, with our carbon emissions a key area of focus.

We continually strive to innovate and adapt to the ever-changing educational landscape, ensuring we remain at the forefront of supporting UK schools.

Commitment to Net Zero

Empowering Learning are committed to ensuring that we play our role in working alongside other UK organisations to achieve the UK Government's Net Zero target of at least a 100% reduction in the net UK greenhouse gas (GHG) emissions by 2050 (based on 1990 levels).

Empowering Learning are committed to taking action to reduce our annual emissions and achieving Net Zero emissions by 31st December 2045 - five years earlier than the UK Government's target. We will aim to reduce our emissions year-on-year and will achieve:

40%

reduction in our Scope 1 and 2 emissions by 2030

Offsetting

our residual Scope 1 and 2 emissions by 2030 to become carbon neutral via high-quality verified

90%

overall reduction in all GHG emissions across Scopes 1, 2 and 3 by 2045 offsetting any residual emissions via high-quality nature-based or direct air capture projects and becoming Net Zero

To achieve these goals, we have taken the following actions:

1. We have appointed an external specialist carbon consultancy to collate and verify data, calculate GHG emissions and help advise on carbon reduction options

2. Set the base year (Jan 2023 Year– December 2023) and calculated our carbon footprint in line with the GHG protocol for that base year:

   SCOPE 1
   - Stationary combustion
   - Refrigerant gases

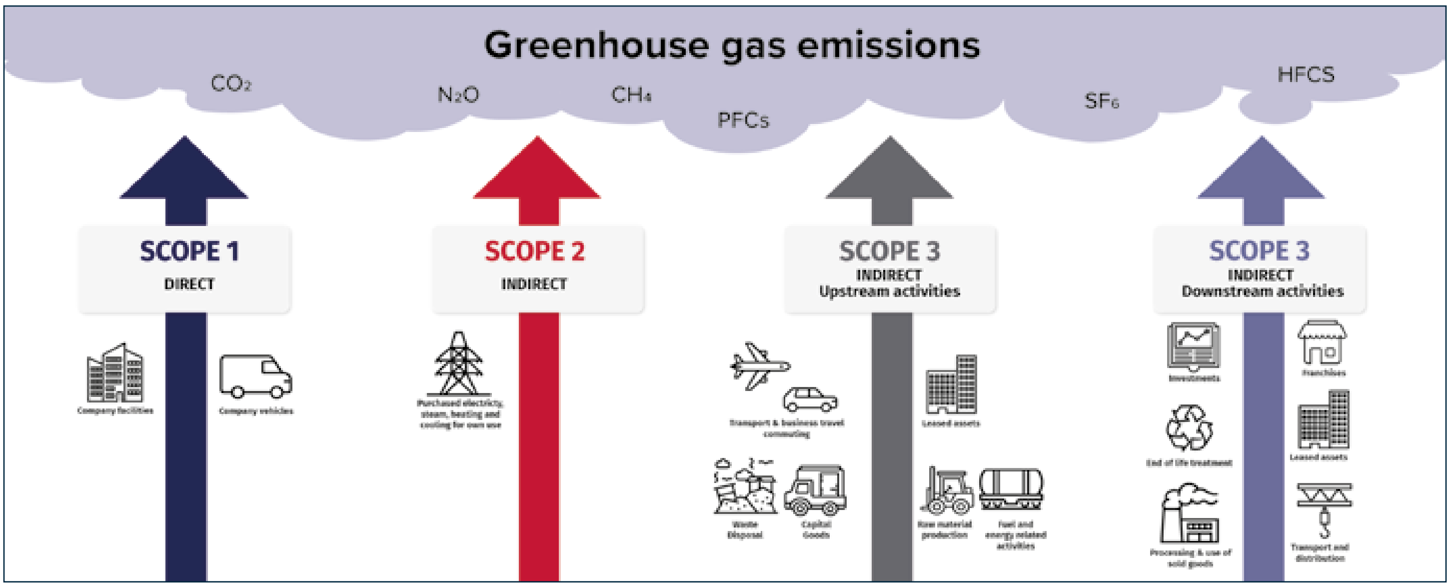
   SCOPE 2
   - Electricity – both from premises and electric vehicles

   SCOPE 3
   - Category 1 – Purchased goods and services
   - Category 2 – Capital goods
   - Category 3 – Fuel and energy related activities (not included in Scope 1 and 2)
   - Category 4 – Upstream transportation and distribution
   - Category 5 – Waste
   - Category 6 – Business travel
   - Category 7 – Employee commuting (including home working)
   - Category 9 – Downstream transportation and distribution

3. Created a carbon reduction pathway for each Scope and category

4. Set the Net Zero date and committed to updating our carbon footprint at least annually with FY24 (Jan-Dec 2024) expected to be the first year post the base year

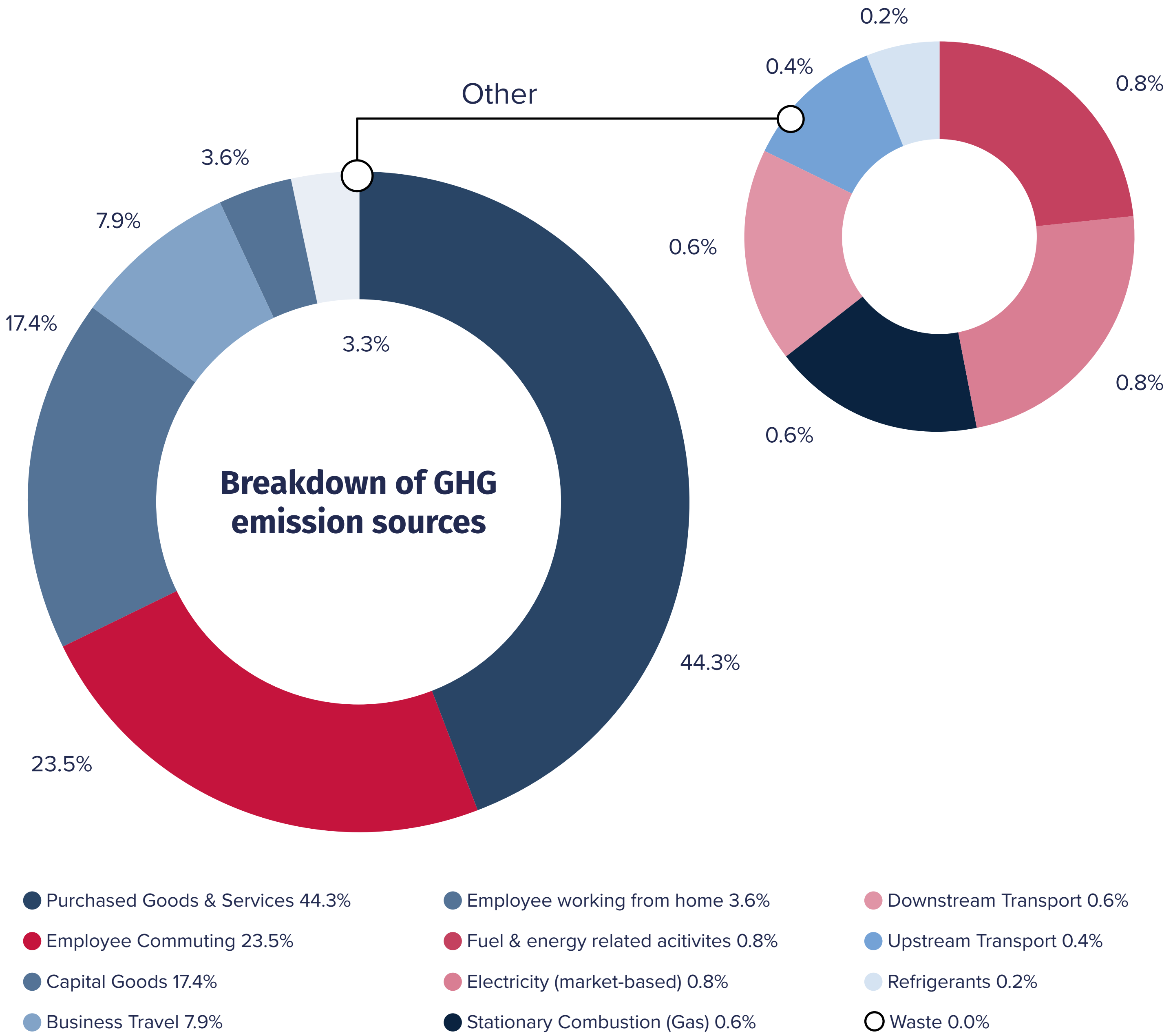
Figure 1. Sources of Greenhouse gas emissions by scope and category. Source: GHG Protocol



Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that were produced in a previous financial year prior to the introduction of any strategies to reduce emissions, for which complete and accurate activity data is available. Baseline emissions are the reference point against which emissions reduction can be measured. We have chosen January 2023 – December 2023 as our baseline year. Our 2023 baseline carbon emissions footprint is as follows:

Figure 2. Pie charts displaying Empowering Learning's FY23 tCO_2e emissions, split by category. In the main pie chart, all categories with emissions totalling less than 2% of Empowering Learning's total FY23 emissions have been aggregated into an 'Other' category, which has been broken into categories in the other pie chart to provide a more granular breakdown of emissions by category



Overall, in FY23 the majority of our CO_2e emissions are Scope 3 (98%, 970 tCO_2e), followed by Scope 1 (1%, 8 tCO_2e), and finally Scope 2 (1%, 20 tCO_2e). The greatest source of CO_2e in FY23 was Scope 3 *Purchased goods and services* (45%, 437 tCO_2e), followed by Scope 3 *Employee Commuting* (23%, 231 tCO_2e), Scope 3 *Capital goods* (18%, 172 tCO_2e), Scope 3 *Business Travel* (8%, 78 tCO_2e), and Scope 3 *Employee Commuting – Working from Home* (4%, 35 tCO_2e). All other CO_2e categories equated to less than 2% of the total FY23 emissions. See Figure 2 for the full FY23 breakdown of CO_2e by category.

Below is an itemised breakdown showing the amount of carbon emissions (tCO_2e) produced by each scope and category from FY23 baseline calculation.

Scope / Category	Item	Total tCO_2e FY23	% of FY23 total tCO_2e
Scope 1			
Stationary combustion	Gas consumed	6.34	0.64%
Refrigerants	HVAC's	1.66	0.17%
Scope 2			
Electricity (Location-based)[1]	Purchased electricity, for own use (grid average)	19.75	N/A
Electricity (Market-based)[2]	Purchased electricity, for own use (specific contract)	7.43	0.75%
Scope 3			
Category 1: Purchased goods and services	Goods and services	436.82	44.31%
Category 2: Capital goods	CapEx expenditure	171.59	17.41%
Category 3: Fuel and energy related activities	WTT[3] & T&D losses[4] from electricity, stationary combustion of fuels and transport	7.51	0.76%
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW[5]	3.56	0.36%
Category 5: Waste generated in operations	Waste disposal from operations	0.35	0.04%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	77.69	7.88%
Category 7: Employee commuting	Employees commuting to and back from work WTW	231.47	23.48%
Category 7: Employee homeworking	Employees working from home	35.46	3.60%
Category 9: Downstream Transportation	Transport to customers (WTW)	5.96	0.60%
Total Gross Emissions (Location-based)		998.15	
Less emissions avoided by procurement of renewable electricity		12.33	
Total Gross Emissions (Market-based)		985.82	
Less carbon offsets		-	
Total Net Emissions		985.82	

[1] Location-based represents emissions from electricity consumption based on grid average CO_2e emissions
[2] Market-based represents CO_2e emissions from electricity consumption based on specific energy contracts
[3] WTT – Well-To-Tank CO_2e emissions. CO_2e emissions associated with the extraction refinement and transport of fuels before consumption
[4] T&D losses – Transmission and distribution losses. CO_2e emissions associated with the energy lost during the transmission of electricity through the network
[5] WTW – Well-to-wheel CO_2e emissions. Includes CO_2e emissions associated with the extraction, refinement, transport, and consumption of fuels

To further understand our emissions, we have also recorded them using intensity ratios as this will allow us to track our emissions as our business grows and develops. We have calculated two different emissions intensity metrics, one based on turnover and one on FTE.

Intensity Ratios	Gross Emissions (Location-based)	Gross Emissions (Market-based)	Net Emissions
tCO_2e per employee (year average)	6.33	6.25	6.25
tCO_2e per million £ turnover	16.64	16.43	16.43

When calculating carbon emissions, the GHG Protocol Corporate Accounting and Reporting Standard states that a company must set its organisational boundaries.[6] This can be done either by an "Equity Share" or "Control" approach. The Equity Share approach reflects a company's economic interests and percentage ownership of companies or subsidiaries to assign GHG emissions. The Control approach can follow two routes and defines the boundary by looking at either how much Financial or Operational Control a company has.

To fully cover all of our operations, we have selected the Operational Control method when setting our organisational boundary which will cover 100% of the GHG emissions over which it has operational control. The Operational boundary will include all three Scopes as outlined by the GHG Protocol. Our emissions are reported in tCO_2e and have been calculated utilising the following formula:

Source emissions data x conversion factor* = total source emissions
Source unit x (tCO_2e/unit) = tCO_2e

*Conversion factors are primarily derived from the latest:

- UK Government GHG conversion factors for Company Reporting
- DEFRA (Department for Environmental, Food and Rural Affairs)
- EPA's Environmentally extended input-output (EEIO) tables

[6] https://ghgprotocol.org/corporate-standard

Emission reduction targets

In setting Net Zero targets and developing a Net Zero roadmap we have assessed the CO_2e reduction potential of each Scope and category. This assessment has considered the degree of control we have over the activity, operational considerations (e.g. fleet replacement cycles, availability of green energy tariffs by geography, available waste disposal methods), and wider politico-economic factors including the UK government's commitment to decarbonise the UK National Grid and the ban on the sale of ICE vehicles post-2030. The Net Zero pathway is science-based and aligned to the Paris Agreement's commitment of limiting global warming to 1.5˚C above pre-industrial levels.

To continue our progress to achieving Net Zero, we have mapped out and planned a number of positive actions to achieve the following carbon reduction targets:

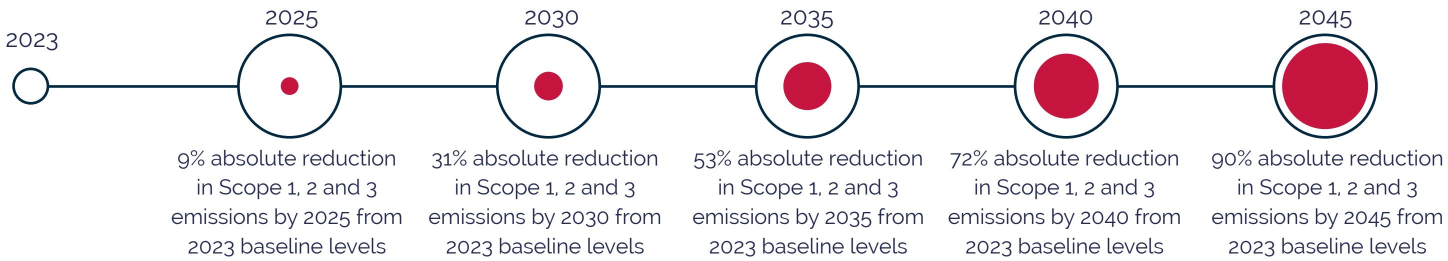
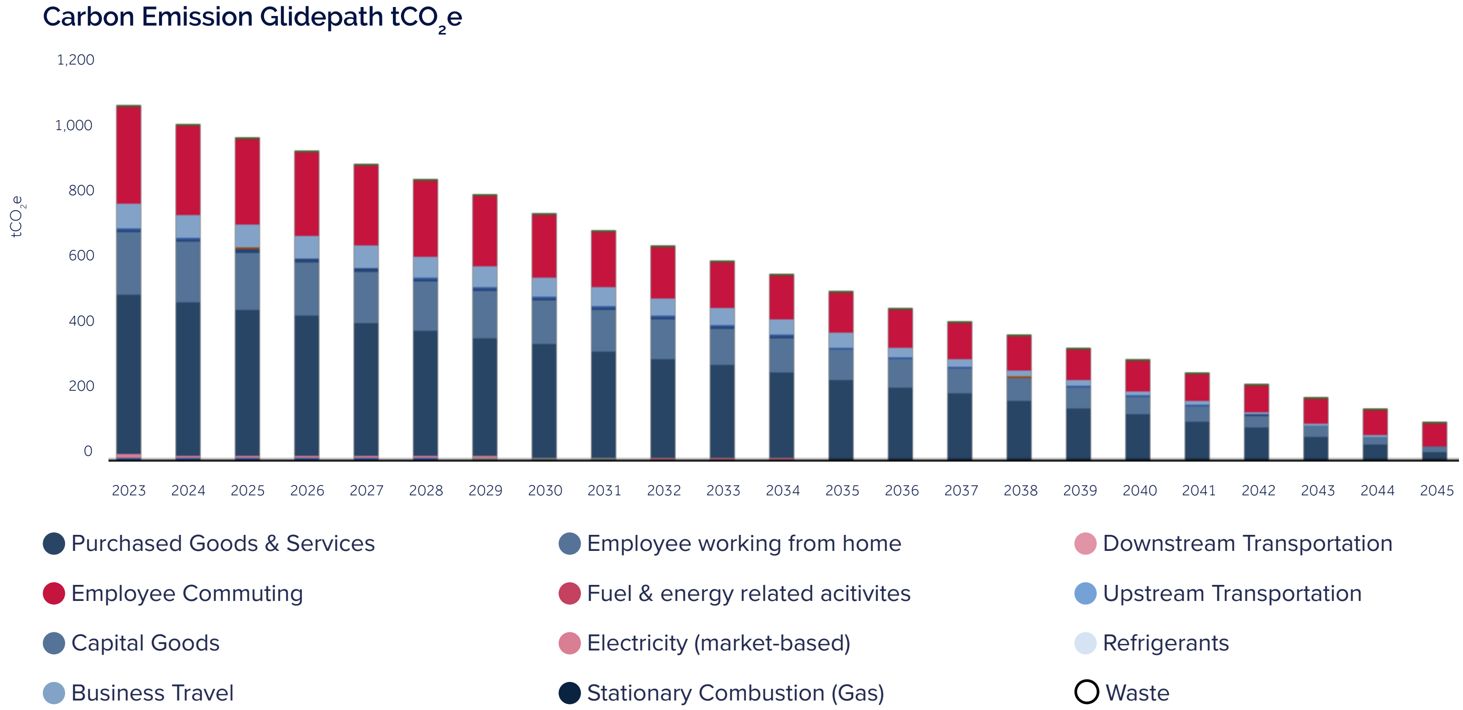


Figure 3. Empowering Learning's Net Zero glidepath - roadmap to achieve Net Zero (-90% CO_2e by 2045 against the FY23 base



Our approach is to always focus our efforts on reducing our own emissions, with significant planning and finances set aside to do this. However, a large proportion of our carbon emissions lie within Scope 3, it is difficult to reduce these emissions within the short term as these are within our supply chain where we have influence but not control. To try and reduce these emissions we will use our purchase power and choice of suppliers to encourage the correct carbon reducing behaviour within our supply chain.

Environmental management measures / emission reduction plan

As a responsible business, we have for many years had a focus on the environment and reducing our carbon emissions. To drive this to the next level, we engaged the services of Sustainable Advantage to advise the Empowering Learning Board on global best practices on carbon reduction.

We have a detailed carbon emissions reduction plan, the key actions of which are summarised below:

SCOPE 1: Stationary combustion (Natural gas)

This is a relatively low impact area, outside of our direct control to reduce impact, although we can prioritise lease agreements with low fossil fuel usage. Several of our sites have already replaced natural gas consumption with alternatives, and it is recommended that this is replicated across all sites in future. Actions we will work towards during contract renewals are:

- Liaise with landlords to ensure they understand our emission reduction targets.
- Favour leases where landlords are progressively replace brown gas consumption with renewable gas consumption at points of future contract renewals.
- When evaluating lease options, conduct a survey to:
  - Collect information on energy usage and efficiency.
  - Understand landlord commitments to reduction initiatives and Net Zero targets.
- Identify sites with high gas consumption and work with landlords to understand ways to reduce this.

SCOPE 1: Refrigerants

This is a low impact area for us, and we have limited control over this emission activity. Whilst it is assumed fugitive emissions from refrigerant gases will remain the same due to lack of knowledge surrounding new technologies, we will endeavour to reduce our impact where possible:

- Liaise with landlords to make sure they have oversight of refrigerant leakage emissions and primary data is captured to provide visibility of this.
- Identify sites with high leakage rates or that use high GWP refrigerant gases and work with landlords to systematically replace these.

SCOPE 2: Electricity

Similarly to Scope 1 Gas emissions, we have little control regarding the contracts in place in the management properties so we will continue to encourage our landlords to complete an energy survey to identify CapEx opportunities. Across our sites, we have a mix of renewable and non-renewable energy tariffs. We will work with our current and prospective landlords during lease renewals to ensure all premises are on a certified 'Green' electricity contract where possible. We will also endeavour to reduce our electricity consumption by implement the following actions:

- Liaise with landlords to ensure they understand our emission reduction targets
- When evaluating new lease options:
  - Favour leases where landlords purchase renewable energy tariffs across all premises and ensure supply is fully verified as meeting the Scope 2 Quality Criteria (supported by REGOs or equivalent) at points of future contract renewals.
  - Collect information on energy usage and efficiency.
  - Understand landlord commitments to reduction initiatives and Net Zero targets.
- Energy efficiency guides will be issued to all site staff to facilitate positive behavioural change.
- Ensure visibility of up-to-date monthly energy performance data.
- Work with landlords to ensure we use energy efficient systems wherever possible e.g., replacing lights with LED and using passive infra-red sensors (PIRs) where possible.
- Work with landlords to investigate opportunities to install green energy production facilities onsite where practicable (e.g., solar panels, wind turbines).

SCOPE 3 Category 1: Purchased goods and services

This is the largest single source of emissions in FY23 and therefore a key priority action area. The large majority of procurement costs are the purchasing of services over which are more difficult for us to reduce. We realise that much of the GHG reductions in this category will happen because of our suppliers reducing their carbon emissions and becoming more carbon aware as the European Union launched the Green Deal which outlines a commitment to climate neutrality by 2050. However, that does not mean that we will take a passive approach to the category especially as it accounts for 45% of our total emissions. To try and enact positive change on our suppliers we will:

- Engage with 5/10 key tier 1 suppliers to first understand their carbon footprint (Scopes 1 and 2).
- Be selective about working with sophisticated carbon suppliers (where possible), and additionally, support suppliers to reduce their emissions.
- Work with suppliers to collaboratively set carbon emissions reductions targets.
- Prefer local suppliers where possible.
- Request life cycle assessments for high emitting products purchased and choose products with a lower environmental impact.
- Most reductions will come naturally from suppliers reducing their Scope 1 and 2 emissions.
- Empowering Learning will have to pursue this area to reach 2030 target of 50% emissions reductions as it accounts for a major part of the GHG footprint.

SCOPE 3 Category 2: Capital goods

Similarly, to *Purchased goods and services*, we recognise that we are reliant on our suppliers of capital goods to reduce their own carbon emission to see reduction in this category. This is an emission hotspot (18% of total emissions) for us and therefore a priority action area.

- Engage with 5/10 key tier 1 suppliers to first understand their carbon footprint (Scopes 1 and 2).
- For laptops consider collecting Environmental Product Declarations (EPD's) and choose laptops/computers with the lowest emissions.
- Be selective about working with sophisticated carbon suppliers (where possible), and additionally, support suppliers to reduce their emissions.
- When reviewing computers emissions as part of the EPD consider the operational use phase which will help to reduce electricity consumption and emissions for working at home.
- Most reductions will come naturally from suppliers reducing their Scope 1 and 2 emissions.

SCOPE 3 Category 3: Fuel & energy related activities

Fuel and energy-related activity emissions are related to other Scopes and categories and reduction initiatives are therefore categorised elsewhere.

SCOPE 3 Category 4: Upstream transportation and distribution

We will seek to improve the data used to calculate this category as it is currently entirely based on P&L spend, rather than actual freighting data. However, given this area is relatively low impact for us (0.4% of total emissions), this will only be done when easy to do so.

- Request freight and logistic data from providers – FedEx, UPS etc.
- Request to use EVs where possible, avoid next-day delivery and use providers with green tariffs in place for warehouses/storage facilities.

SCOPE 3 Category 5: Waste

As an office-based business, waste continues to account for a minimal proportion of our carbon emissions, 0.04% of total emissions. However, we will focus on reducing emissions from waste as we have a greater degree of control over this impact area and due to wider environmental considerations of waste.

- Engage with landlords to gather more granular detail where needed and encourage diversion from Landfill.
- Audit the types of waste being produced within the general waste.
- Consider what actions can be taken to reduce the amount of waste being produced from office equipment or employee lunches.
- Create wall posts to educate employees on how they can help you to reduce waste in this area .
- Obtain an office average weight of a full bin to increase the accuracy of estimations where primary data is not available.

SCOPE 3 Category 6: Business travel

Business travel covers a wide range of different emission types such as business miles reclaimed by our employees, business transport (planes, trains, and taxis), hotel stays, and food consumed during a business trip. This currently accounts for 7.9% of our emissions and we are therefore keen to engage our employees to understand the environmental impact of their activity and this is a key area of influence. We will endeavour to do this though the following methods:

- Continue embracing video conferencing tools to limit travel.
- Where travel is required, prioritise carbon-reducing travel modes, choosing rail and/or bus over air and cars – Educate employees on the benefits.
- Encourage the uptake of EVs by paying favourable mileage reclaim.
- Collect granular data to remove estimations based on spend.

SCOPE 3 Category 7: Employee commuting

This is another emission hotspot for us (24% of total emissions) and therefore should be prioritised for emissions reduction. We recognise that we cannot directly influence what modes of travel our employees use, we need to do all we can to encourage them to join us on our sustainable journey. We will endeavour to achieve this by putting in place initiatives that promote low emissions commuting, including:

- Continue to conduct a travel survey – improvements data collection and employee response rate.
- Increase awareness of our cycle-to-work scheme to encourage more traction.
- Putting in place new initiatives to incentivise green commuting such as:
  - EV salary sacrifice schemes
  - Encouraging carpool arrangements
  - Providing information on public transport alternatives
  - Work with landlords to installing EV charge points at our office location where possible
  - Paying favourable mileage reclaim rates to EV vehicles

SCOPE 3 Category 7: Employee homeworking

Employee homeworking wasn't a big source of CO_2e emissions in FY23 and we recognise that we have limited control over the consumption of fuel and energy in employee working from home environments. As such, we will focus on continuing to promote awareness of employee energy consumption and efficiency measures.

- We will consider collecting granular data by sending a survey to all employees working from home to understand their energy, waste and water usage during working hours.
- Encourage switching to renewable energy tariffs where possible.
- Implement an awareness campaign for reducing working from home carbon footprint:
  - Encouraging the Installation of Home SMART meters to understand consumption
  - Reduce energy consumption of home appliances
  - Reduce, reuse, recycle, limit waste sent to landfill

SCOPE 3 Category 9: Downstream transportation and distribution

Downstream transportation is not a significant contribution to our CO_2 emission and hence it isn't a decarbonisation area. That being said, when practical we will make an effort to:

- Request freight and logistic data from providers – FedEx, UPS etc
- Prioritise freight and logistic providers which use EVs and prioritise other low carbon means of travel

Conclusion

We have now measured our corporate CO_2e emissions for the first time and have set such to be our base year from which we have set our Net Zero targets and roadmap to Net Zero. We have set ambitious Net Zero targets: 31% reduction in absolute Scope 1 and 2 emissions by 2030 and 90% reduction in absolute Scope 1, 2 and 3 emissions by 2045, compared to our FY23 base year emissions. We will then offset any residual emissions using high quality, nature based or direct air-capture projects – doing so for Scope 1 and 2 by 2025 and Scope 3 by 2045. This Net Zero target is 5 years ahead of the UK Government's own Net Zero target and speaks to our ESG ambitions.

We have also identified the key emission hotspots within our corporate inventory, namely purchased goods and services, capital goods, and employee commuting. We are setting a wider sustainability strategy and developing an action plan to deliver reduction in line with the Net Zero targets and roadmaps this process has formulated.

Empowering Learning will recalculate our carbon footprint annually for each year with FY24 being the first post-base year. We will track how we are performing vs our targets and adjust our methods to ensure we stay on track to hit our Net Zero target. Empowering Learning will continue to do all we can to minimise our emissions and do our part to minimise the negative effects of climate change on the planet.

Emissions Methodology – Inclusions within current numbers:

Scope 1

Scope 1 sources included in the inventory are onsite (or "stationary") natural gas and biogas combustion, and fugitive emissions of refrigerant gasses based on maintenance top-ups of HVAC systems..

- Where possible, activity data has been used to quantify emissions (energy/fuel type and consumption quantities [litres/kWh], type and wight of refrigerant).
- Where not available, we have used an estimation based on floor area and national average consumption to estimate fuel/energy/refrigerant gas consumption. Alternatively, we have used spend to derive consumption using a cost per unit estimate for the reporting period.

Scope 2

Purchased electricity was the only identified Scope 2 emissions source. However, per the GHG Protocol Scope 2 Guidance, Scope 2 emissions have been calculated and reported using two separate methodologies:

- A location-based method reflecting the average emissions intensity of grids on which energy consumption occurs
- A market-based method reflecting emissions from the electricity that we have purposefully chosen via our energy procurement activities. This accounts for energy purchased from green energy suppliers and a residual mix used where non-renewable energy tariffs are currently in use.

Scope 3

Category 1: Purchased goods and services

Includes all upstream (i.e., cradle-to-gate) emissions from the production of goods and services purchased or acquired by us in the reporting year.

- We have used a spend-based approach to quantify emissions from the purchasing of goods and services in FY23.

Category 2: Capital goods

Includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by us in the reporting year.

- We have used a spend-based approach to quantify emissions from the purchasing of capital goods in FY23.

Category 3: Fuel and energy-related services

Relates to transmission and distribution losses, and the well-to-tank emissions for all fuels consumed as a result of our operations:

- Well-to-tank emissions account for all the emissions related to the extraction, production, and shipping of fuels excluding only the direct combustion of the fuel. (e.g., fuel consumed by our owned or leased vehicles)
- Transmission losses account for all the energy that is lost between the electricity production in the powerplant and when it is used (e.g., resistance in power lines)

Category 4: Upstream transportation and distribution

Includes all emissions from the freighting and storage of goods, paid for by us.

- We have used a spend-based approach to quantify emissions from the freighting of goods in FY23.

Category 5: Waste

Includes emissions from third-party disposal and treatment of waste generated in our owned or controlled operations in the reporting year:

- We have utilised the 'waste–type-specific' method, which involves using emission factors for specific waste types and waste treatment methods

Category 6: Business travel
Includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars. This also includes emissions resulting from hotel stays and subsistence resulting from business-related trips.

- We have used a spend-based approach to estimate distance travelled by mode.
- We have used a spend-based approach to estimate hotel stay.
- We have used spend to estimate emissions from subsistence activity.

Category 7: Employee commuting
Includes emissions from the transportation of employees between their homes and our offices. Emissions from employee commuting may arise from car, bus, train, or cab travel. We have also included energy consumption and waste production which occur from employees working from home in this category

- We have used an employee commuting survey to quantify the average distances travelled by our employees by travel mode for an average week of work. This has been extrapolated to the full year of impact by multiplying the weekly emissions by the average number of weeks worked per year. This impact has then been extrapolated to cover the full employee count for the reporting period.

Category 7: Employee homeworking
Includes emissions from employees working from home. This includes the expected additional energy, heating, water use and waste disposal resulting from working at home.

- We have used average working patterns to derive the total number of days/hours employees worked from home in FY23. National average estimates for energy, heating, water use, and waste disposal have then been applied on a day/hour rate to estimate total emissions from homeworking.

Category 9: Downstream transportation and distribution
Includes the delivery of laptops and books which are delivered to candidates and teachers in schools.

Emissions Methodology – Non-Material Exclusions for FY24 Baseline Emissions:

Scope 3

Category 8: Upstream leased assets
Is excluded from FY23 baseline emissions, as we do not lease any asset.

Category 10: Processing of sold products
Is excluded from FY23 baseline emissions as we do not manufacture products.

Category 11: Use of sold goods
Is excluded from FY23 baseline emissions as we do not manufacture products.

Category 12: End-of-life treatment of sold goods
Is excluded from FY23 baseline emissions as we do not manufacture products.

Category 13: Downstream leased assets
Is excluded from FY23 baseline emissions as we do not lease out any assets.

Category 14: Franchises
Is excluded from FY23 baseline emissions, as we do not operate franchises.

Category 15: Investments
Is excluded from FY23 baseline emissions, as we do not have any investments whereby, we provide capital or offer financing as a service.

SUSTAINABLE ADVANTAGE

An intelligent approach to energy, waste & sustainability

Sustainable Advantage
Hersham Place Technology Park
Molesey Road, Hersham
Surrey
KT12 4RS

info@sustainable-advantage.com
sustainable-advantage.com
0203 544 2020

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