

20/20 Business Insight Limited 22/07/2025

Commitment to achieving Net Zero

20/20 Business Insight Limited is committed to achieving Net Zero emissions by 2050. We have reviewed a development plan which will allow us to bring this target further forward and ahead of the government target. As a consultancy organisation our footprint is relatively small, so a strategic plan is required around how we operate.

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: 2023-24 Financial Year

Additional Details relating to the Baseline Emissions calculations.

2023-24 Financial Year was the first year we collected and reported data on our emissions. We went through a process and methodology to collect our data and calculate our usage. We reviewed staff movements from our expenses claim process to ensure we understand our impact through travel. As with many organisations working within the training industry, the Covid pandemic impacted how training was delivered with a dramatic shift from face-to-face training to almost entirely virtual delivery. Training slowly started to intergrate back into the

face-to-face environment in 2022 and then swung further in 2023. The method of training delivery is being tracked annually.

We decided to monitor the metric of market-based intensity by employee which for 2023-24 sat at **3.35 tCO2e** (17 members of staff). This will be monitored as the business grows with an aim to bring this figure down.

Baseline year emissions: 2023-24

EMISSIONS	TOTAL (tCO₂e)
Scope 1	12.0
Scope 2	0.0
Scope 3 (Included Sources)	44.78
Total Emissions	56.9

This is the second year of reporting, below figures reflects 2024-25

Reporting Year: 2024-25		
EMISSIONS	TOTAL (tCO₂e)	
Scope 1	0.0	
Scope 2	0.0	
Scope 3 (Included Sources)	59.59	
Total Emissions	59.59	

Emissions reduction progress and targets

As outlined in our 2024 Carbon Reduction Plan, 20/20 has taken decisive steps to reduce our carbon footprint across Scope 1, Scope 2, and Scope 3 emissions.

Scope 1 Emissions: Achieving Zero

In line with the targets set in the previous plan, the company has now sold its final remaining diesel vehicle and exited the head tenant agreement for the single premises for which it was previously responsible. This marks the complete elimination of all direct emissions under Scope 1. As a result, Scope 1 emissions have reduced from 12.0 tCO $_2$ e in 2023-24 to 0.0 tCO $_2$ e in 2024-25, achieving our two-year reduction goal ahead of schedule. Additionally, 20/20 has introduced a salary sacrifice scheme to enable employees to obtain electric vehicles, encouraging lower-carbon transport choices even outside of direct company control.

Delivery Model and Scope 3 Implications

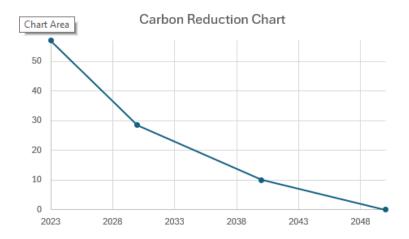
Following the trend identified in the Carbon Reduction Plan, 20/20 continues its transition from the fully virtual delivery model adopted during the COVID-19 period back towards face-to-face delivery. In 2024-25, virtual delivery accounted for 43% of our total (down from 47% in 2023-24), while face-to-face delivery increased from 26% to 30%. This shift has been led by client preferences and wider industry expectations, and while it enhances learner experience, it does result in increased emissions from travel and materials. Nonetheless, 20/20 actively promotes virtual delivery where the training solution is appropriate, to avoid unnecessary travel for both our staff and delegates. In parallel, account managers are encouraged to conduct client meetings via virtual platforms wherever possible, reducing the need for travel and limiting the carbon impact of business development activity.

As a result of these combined factors, Scope 3 emissions increased from $44.78 \text{ tCO}_2\text{e}$ in 2023-24 to $56.9 \text{ tCO}_2\text{e}$ in 2024-25. However, this should be viewed in the context of substantial business growth: revenue increased by 18%, meaning the volume of delivery rose significantly compared to the previous year. Moreover, headcount increased from 17 to 21 employees, yet despite this expansion, our market-based carbon intensity per employee fell from $3.35 \text{ tCO}_2\text{e}$ to $2.84 \text{ tCO}_2\text{e}$, reflecting greater operational efficiency and a continued focus on sustainability.

Previous Measures and Long-Term Goals

Before formalising our Carbon Reduction Plan, 20/20 had already taken key actions: Since 2020, the company's central office has remained closed, with all staff working remotely, permanently eliminating daily commuting-related emissions. In 2022, the company fleet was reduced from four vehicles to one, with full divestment completed in 2024-25.

With Scope 1 emissions now at zero, our ongoing focus turns to Scope 3, where business travel remains the most significant contributor. We continue to encourage rail travel where possible, although client location and delivery requirements will remain the primary drivers. Our long-term goal remains unchanged: to reduce overall emissions by 50% by 2030, targeting $28.45\ tCO_2e$. We will continue to monitor and report progress through both absolute carbon figures and market-based intensity, ensuring accountability as the business grows.



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

A number of initiatives have been taken by the business in recent years with our carbon footprint in focus. These have included:

- 1) 100% homeworking business model. As a business, we have invested in setting all staff to work from home.
- 2) All diesel vehicles sold.
- 3) Head tenancy for a business property exited.
- 4) Virtual Classroom delivery solutions established and promoted widely with our clients. With no travel for the trainer and delegates and all training materials being provided electronically, this removes the printing and shipping of materials.
- 5) Stronger push, where possible, to have remote meetings via conference call facilities.
- 6) Electric vehicle salary sacrifice scheme established for employees.
- 7) Given 2023-24 was the first year, we will now put in place a member of staff to oversee carbon reduction plans.

In the future we hope to implement further measures such as:

- 1) Continue to incentivise staff to purchase electric/hybrid vehicles when purchasing a new personal vehicle.
- 2) Carbon literacy training: Upskill staff so they understand the impact of business choices and can contribute ideas.
- 3) Report quarterly to map progress against the carbon plan at a management level.
- 4) Benchmark against similar organisations: Engage with peer networks in the project profession to compare approaches and set realistic targets.
- 5) Continue to ensure our baselines are robust and understand our staffing movements.
- 6) Encourage travel by train, where possible, and car-sharing opportunities when travelling to company events.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standards for Carbon Reduction Plans.

20/20 Business Insight Limited as an SME aligns with the <u>SME Climate Hub</u>. We pledge to be part of the UN Climate Change High-Level Champion's Race to Zero campaign. Partnering with thousands of businesses and governments globally to reach net zero emissions by 2050

This Carbon Reduction Plan has been reviewed and signed off by the board of directors

Signed on behalf of the Supplier:

Date: 22nd July 2025