Carbon Reduction Plan For Skillcast

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Our Commitment.

Skillcast is committed to achieving Net Zero emissions by 2050.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as "science-based" when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the baseline year), as well as long-term targets.

Our near-term targets:

1. Maintain zero scope 1 emissions to 2030.
2. Maintain zero market-based scope 2 emissions to 2030.
3. Reduce scope 3 emissions per £m in revenue (adjusted for inflation) by 42% by 2030.

Our long-term targets:

- Reduce scope 3 emissions by 42% per £m in revenue (adjusted for inflation) by at least 97% by 2050.
- Neutralise any residual emissions using verified carbon offsets.

Emissions covered by our targets:

- Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.
- Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.
- Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation's value chain, including emissions from upstream and downstream activities.

*Purchased electricity emissions are measured in two ways: the location-based method and the market-based method. The location-based method takes into account the emissions intensity of the grid from which the electricity was purchased, whilst the market-based method also takes into account the emissions intensity of the tariff and suppliers the reporting organisation has specifically chosen. The market-based method can, therefore, take into account purchases of renewable energy via a tariff. We have chosen to set targets and do final reporting using the market-based methodology.

Our Carbon Footprint.

Baseline Emissions

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced before the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. We have chosen to set our baseline year as the 1st of January 2022 to the 31st of December 2022.

Baseline Year: 2022	
All scope 1, scope 2 and scope 3 emissions have been measured using the financial control approach. Under this approach, the scope 1 and 2 emissions of our serviced office are categorised under scope 3. We have amended this measurement since the original report in line with changes to emissions factors and methodology to ensure consistency in progress reporting. See Appendix A for more details.	
Emissions	Total (tonnes CO_2e)
Scope 1	None
Scope 2	Market-based: None Location-based: None
Scope 3	532.8
Total Emissions	**Market-based: 532.8** **Location-based: 532.8**

Carbon Intensity Metrics

Metric	Carbon Intensity
Tonnes of CO_2e per Employee	4.8
Tonnes of CO_2e per £m Revenue	54.4

Carbon intensity metrics are calculated using total market-based results.

Current Emissions Reporting

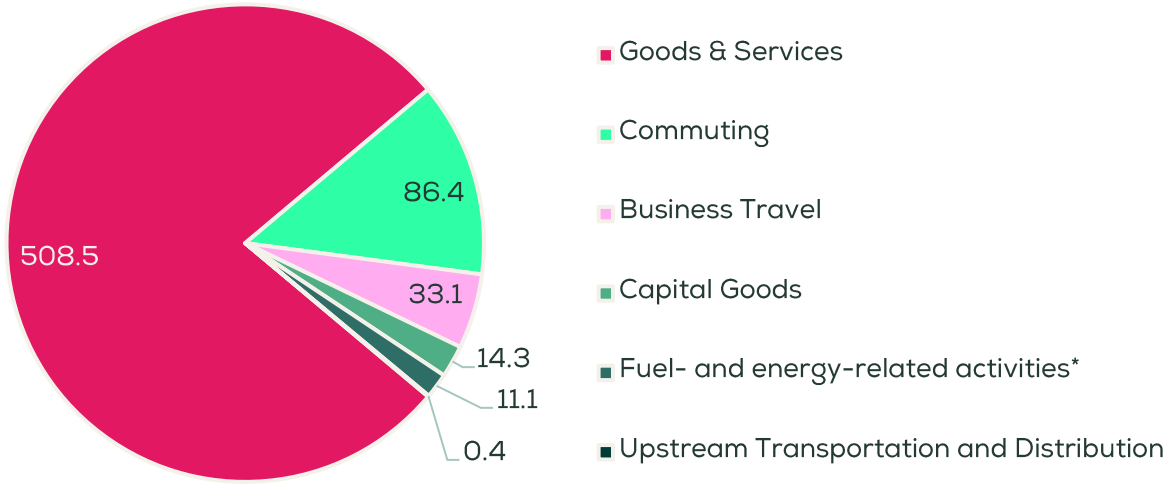
Current Year: 2024	
All scope 1, scope 2 and scope 3 emissions have been measured using the financial control approach. Under this approach, the scope 1 and 2 emissions of our serviced office are categorised under scope 3.	
Emissions	**Total (tonnes CO_2e)**
Scope 1	None
Scope 2	Market-based: None Location-based: None
Scope 3	653.9
Total Emissions	**Market-based: 653.9** **Location-based: 653.9**

Carbon Intensity Metrics

Metric	Carbon Intensity
Tonnes of CO_2e per Employee	5.5
Tonnes of CO_2e per £m Revenue	51.1

Carbon intensity metrics are calculated using total market-based results. Revenue has been adjusted to account for inflation since the baseline year.

Carbon Emissions Breakdown



The **Goods & Services** category, which covers emissions from the production of physical goods and the provision of services that we purchase as a business, is our largest source of emissions. This is followed by **Commuting**, which also includes emissions from employees working from home. Commuting and work-from-home emissions were estimated at **0.73 tCO_2e per employee**–an increase from the previous year (**0.61 tCO_2e**) but a decrease compared to the baseline year (**0.95 tCO_2e**).

Business Travel emissions were estimated to be 33.1 tCO_2e, with 6.7 tCO_2e of this resulting from stays in hotels. **Capital Goods** emissions, which are similar to Goods & Services emissions but specifically for capital additions rather than standard goods and services, were estimated to be 14.3 tCO_2e. The **Fuel- and Energy-Related Activities** category, which accounts for emissions occurring upstream of energy use*, contributed **11.1 tCO_2e** to our footprint, whilst the **Upstream Transportation and Distribution** category, includes emissions from our use of postage and courier services, contributed just **0.4 tCO_2e**.

*In the other energy use categories, e.g. Business Travel, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur, e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

Category comparison with previous reporting periods

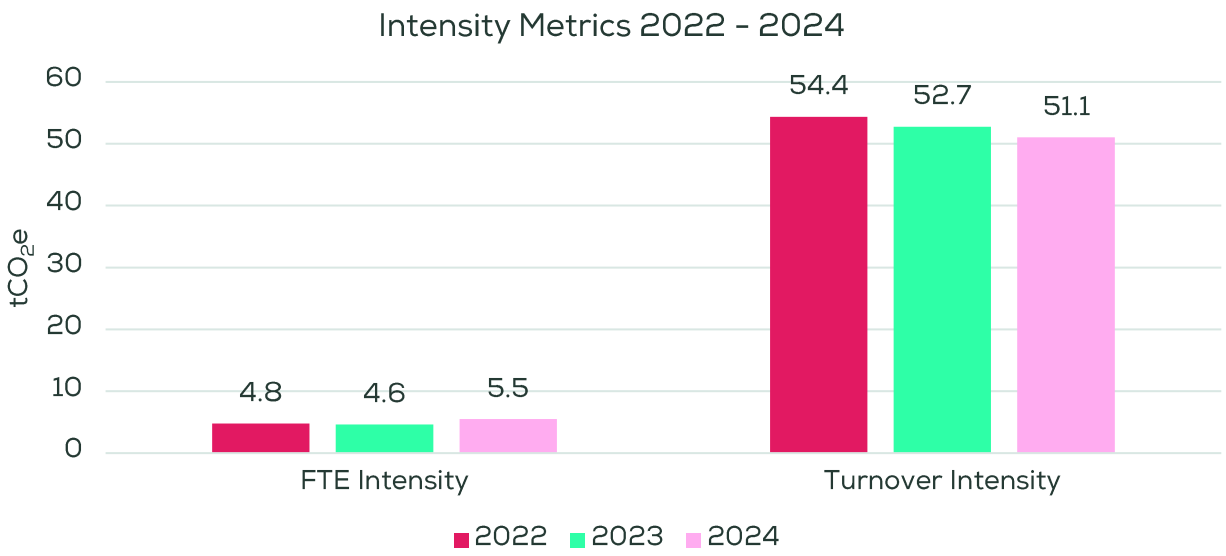
Emissions by Category	2022 (tCO_2e)	2023 (tCO_2e)	2024 (tCO_2e)	Change vs 22 %
Goods & Services	371.9	400.1	508.5	+37%
Capital Goods	23.3	42.5	14.3	-39%
Fuel- and Energy-Related Activities	18.6	8.7	11.1	-40%
Upstream Transportation and Distribution	0.1	0.8	0.4	+284%
Waste Generated In Operations	7.1	0.0	0.0	-100%
Business Travel	6.8	24.3	33.1	+384%
Commuting	104.9	72.0	86.4	-18%
Total (Location-based)	532.8	548.3	653.9	+23%
Total (Market-based)	532.8	548.3	653.9	+23%

Overall, total emissions have increased by 23% from 532.8 tCO_2e in 2022 to 653.9 tCO_2e in 2024. The largest contributor remains Goods & Services, which has grown by 37%, rising from 371.9 tCO_2e to 508.5 tCO_2e since the baseline year. Business Travel saw the most significant increase, increasing by 384% from 6.8 tCO_2e in 2022 to 33.1 tCO_2e in 2024. Similarly, Upstream Transportation and Distribution rose sharply by 284%, albeit from a low base, increasing from 0.1 tCO_2e to 0.4 tCO_2e.

On the other hand, some categories saw notable reductions. Capital Goods emissions dropped by 39%, falling from 23.3 tCO_2e to 14.3 tCO_2e. Fuel- and Energy-Related Activities decreased by 40%, while emissions from Commuting declined by 18%. A significant reduction was seen in Waste Generated in Operations, which fell to zero emissions by 2023 and 2024, however, this is a result of data availability as opposed to a decrease in emissions.

Despite reductions in some areas, the overall footprint continues to grow, primarily driven by increases in Goods & Services and Business Travel emissions. We are currently measuring emissions in these categories using spend-based data, which means we are unlikely to see any reductions even if we are making changes as a business. This is because spend-based data does not allow us to consider the activities of our actual suppliers or consider things like opting for an electric taxi vs an electric taxi.

Intensity comparison with previous reporting periods



Our emissions per FTE have increased by 14%, whilst our emissions per £m in revenue have decreased by 6% since the baseline year. This means that despite an increase in emissions, we are emitting less for every £ we generate, but that on a per employee basis, emissions are not decreasing in the same way.

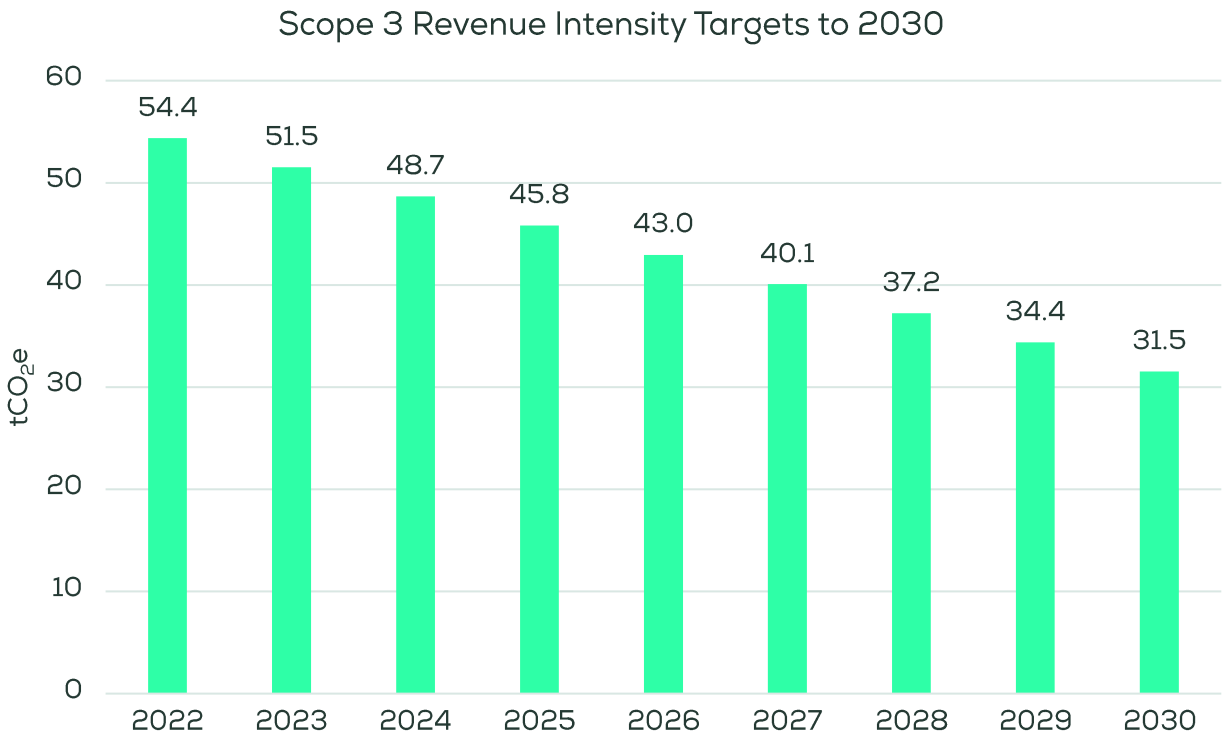
Carbon Reduction.

Our Net Zero targets

Skillcast is committed to achieving Net Zero by 2050. We have also set the following near-term targets, against which we will track our progress:

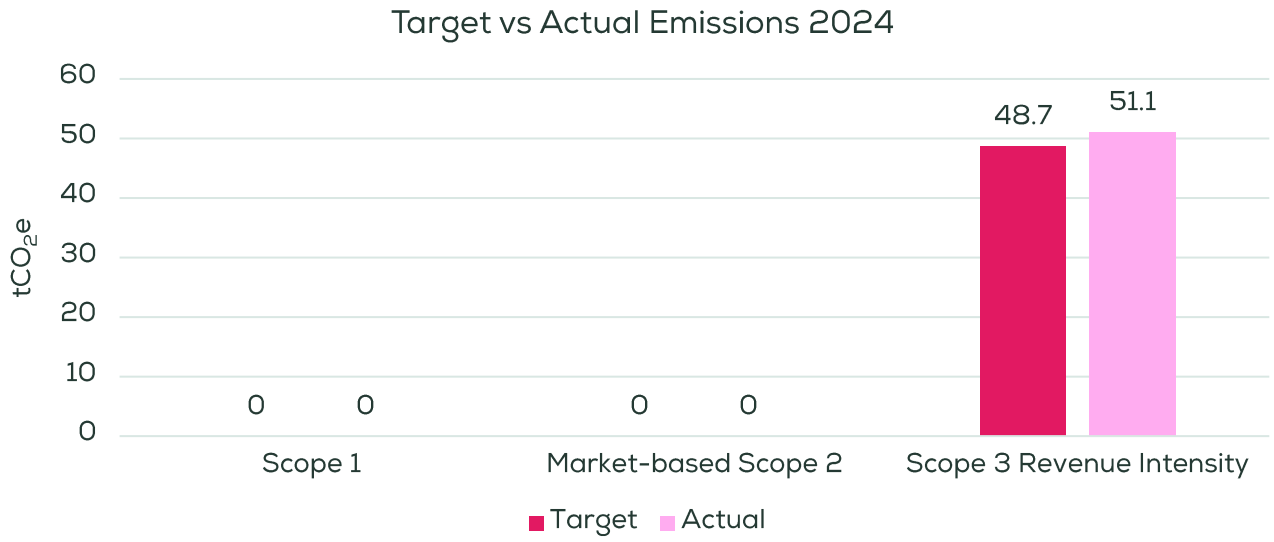
1. Maintain zero scope 1 emissions to 2030.
2. Maintain zero market-based scope 2 emissions to 2030.
3. Reduce scope 3 emissions per £m in revenue (adjusted for inflation) by 2030.

The graph below shows our emissions targets to 2030 based on our baseline emissions.



To achieve a linear reduction, we would need to reduce our scope 3 emissions per £m in revenue (adjusted for inflation) by 5.25% (2.9 tCO_2e) per year.

Progress



We are on track with our scope 1 and scope 2 maintenance targets, with no scope 1 or 2 emissions reported in 2024. We are behind, however, with our scope 3 target; we were aiming for scope 3 emissions per £m in revenue of 48.7 tCO_2e or less, and actual emissions were measured to be 51.1 tCO_2e. To get back on track with this target, we will need to reduce scope 3 emissions per £m in revenue by around 10% to 45.8 tCO_2e.

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
Measure carbon impacts of business activities annually and use results to publish a Carbon Reduction Plan for each year.	2021	1, 2 & 3
Set some Science Based Target Initiative (SBTi) aligned near-term and long-term carbon reduction targets.	2023	1, 2 & 3
Increase knowledge of sustainability-related issues and mitigation skills across the workforce by encouraging staff members to complete our online ESG course.	2023	3
Encourage the office manager of our London office to switch to a 100% renewable energy tariff.	2023	3

Updated Procurement Policy to specify a preference for suppliers with strong sustainability credentials.	2023	3
Updated Business Travel policy to specify a preference for low-carbon travel options where feasible.	2023	3
Create an Environmental and Procurement Sustainability Policy and ensure this is understood by employees via policy attestation.	2024	3
Have all employees complete the Environmental Awareness in Business course.	2024	1, 2 & 3

Future Carbon Reduction Plans

We are committing to action on the following emissions management measures and projects that are in line with our Net Zero targets.

Activity No.	Activity	Priority	Category
Scope 3			
1	We are currently measuring our Goods & Services emissions using spend data and spend-based factors. This means emissions represent industry averages rather than the emissions of our specific suppliers. So that we can start using supplier data in our footprint (which would allow us to see reductions where suppliers are working towards their own reduction targets), we will need to start collecting data from our suppliers. We can do this using a supplier survey for our top suppliers by spend, alongside each measurement. We can enlist the support of Positive Planet, look at using things like CDP or EcoVadis, or create and run our own survey (example to be provided by Positive Planet). To ensure that we are working with suppliers that are working towards similar sustainability	High	Goods & Services

	goals, we will also look to create a 'Preferred Supplier List'. To be put on the list, suppliers will need to fill out a questionnaire and meet minimum requirements. We will include elements relating to sustainability here, but also potentially other things we want to see from our suppliers (example to be provided by Positive Planet).		
2	We will improve our current asset monitoring process so that we are able to submit our asset list to Positive Planet for future measurements as opposed to submitting spend. Product Carbon Footprint data exists for many laptops, desktops, monitors and phones and can be easily accessed and used in carbon reporting. As these types of purchases make up the majority of our capital spend, we will be able to utilise these high-quality reports if we are able to provide detailed purchasing information. The asset list should include date of purchase, make and model of the purchase (ensuring that any important identifying information is recorded e.g. storage or screen size if there are different options for the same make and model) and cost. We will share a draft of our new asset list with Positive Planet to make sure we are recording everything required.	High	Capital Goods
3	We will review our current expense processes and make amendments so that high-quality business travel data is collected throughout the year. We want to submit distance data (either miles or kilometres) for travel (e.g. employee mileage, rail, public transport, taxis) and the number of hotel stays by country. To collect distance data, we could ask employees to specify where they are travelling from and to (and whether this is a return journey), or we could ask them to submit the	High	Business Travel

	total distance travelled when submitting expenses.		
4	We will continue to engage our landlord in conversations about sustainability and continue to request higher-quality data in relation to office emissions. Currently, we are only able to report our total service charge spend, but ideally, we would want a breakdown of this spend and activity data for utilities (e.g. kWh for electricity, kg for waste, etc). We will use Positive Planet's Serviced Office Template to attempt to collect this information.	Medium	Goods & Services, Waste, Upstream Leased Assets
5	We will engage the Employee ESG Committee in shaping and implementing carbon reduction initiatives, ensuring they play an active role in promoting sustainable behaviours among staff. The committee will contribute ideas, lead awareness campaigns, and support the implementation of practical sustainability measures, such as reducing office energy use, encouraging low-carbon commuting, and minimising waste. To drive engagement, we will provide the committee with data on key environmental impacts and equip them with resources to develop targeted interventions. This could include organising sustainability challenges, promoting green travel options, or facilitating workshops on sustainable practices in the workplace.	Low	All scopes and categories
6	In our 2024 Employee Commuting & WFH survey, we asked employees to select commuting-related initiatives that would help them to reduce commuting emissions. We will use the results of this survey to prioritise the implementation of some commuting-related initiatives, such as an EV salary sacrifice scheme.	Low	Commuting

Declaration and Sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the 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 [1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting [2] .

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 [3].

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Skillcast:

Name:

Position:

Date:

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1 https://ghgprotocol.org/corporate-standard
2 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
3 https://ghgprotocol.org/standards/scope-3-standard

Appendix A. **Carbon Accounting Methodology and Emission Factors Disclaimer**

Carbon accounting guidance and emission factors provided by external bodies such as DEFRA and the GHG Protocol may be subject to change periodically due to improvements in data quality, calculation methods, and industry best practices. As these updates are outside our control, we may need to remeasure and restate emissions occasionally for previous years to ensure comparability and alignment with current standards, maintaining the accuracy of emissions data and the integrity of Net Zero targets. When changes occur, our approach would be to remeasure the previous year's measurement year and base year alongside the most recent measurement. Alternatively, a statement explaining changes and lack of comparability will be added to reports.