



# Carbon Reduction Plan For AMION Consulting

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# Our Commitment

AMION Consulting is committed to achieving Net Zero emissions by 2040.

## 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 and scope 2\* emissions
2. Reduce our scope 3 carbon intensity (for both revenue and FTE) by 50% by 2030

## Our long-term targets:

- Maintain zero scope 1 and scope 2 emissions
- Reduce our scope 3 carbon intensity (for both revenue and FTE) by 97% by 2040
- 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 1<sup>st</sup> of April 2022 to the 31<sup>st</sup> of March 2023.

Baseline Year: 2023	
All scope 1, scope 2 and scope 3 emissions have been measured using the financial control approach. Serviced office scope 1 and 2 emissions have been categorised under scope 3, upstream leased assets. Emissions have been adjusted in line with methodology updates since the last report.	
Emissions	Total (tonnes CO <sub>2</sub> e)
Scope 1	None
Scope 2	Market-based: None Location-based: None
Scope 3	134.1
<b>Total Emissions</b>	<b>Market-based: 134.1 Location-based: 134.1</b>

## Carbon Intensity Metrics

Metric	Carbon Intensity
Tonnes of CO <sub>2</sub> e per FTE	7.0
Tonnes of CO <sub>2</sub> e per £m of Revenue	44.2

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

## Current Emissions

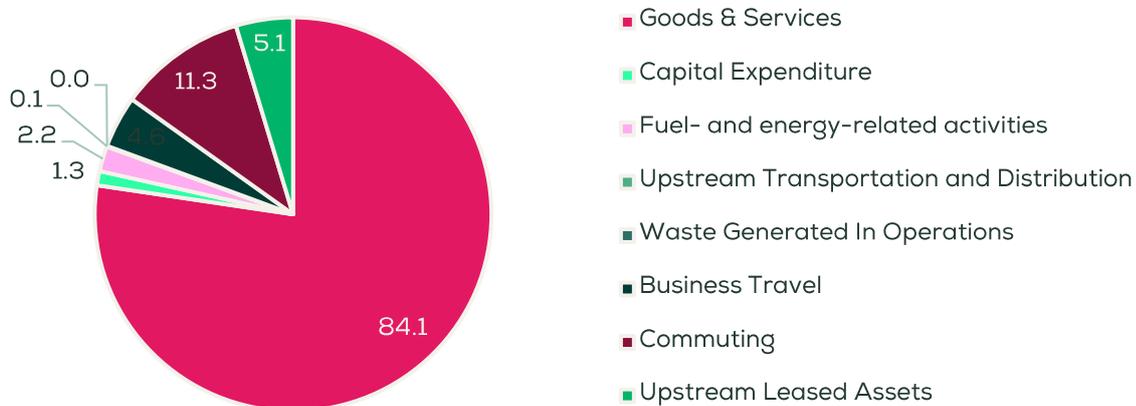
Current Year: 2024	
All scope 1, scope 2 and scope 3 emissions have been measured using the financial control approach. Serviced office scope 1 and 2 emissions have been categorised under scope 3, upstream leased assets.	
Emissions	Total (tonnes CO <sub>2</sub> e)
Scope 1	None
Scope 2	Market-based: None Location-based: None
Scope 3	108.7
<b>Total Emissions</b>	<b>Market-based: 108.7 Location-based: 108.7</b>

## Carbon Intensity Metrics

Metric	Carbon Intensity
Tonnes of CO <sub>2</sub> e per FTE	5.6
Tonnes of CO <sub>2</sub> e per £m of Revenue	36.7

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

## Carbon Emissions Breakdown (tCO<sub>2</sub>e)



## Comparison of Emissions

Emissions decreased between 2023 and 2024 by 25.5 tCO<sub>2e</sub>, an overall reduction of 19%. Our Goods & Services emissions decreased significantly between the two years, partially as a result of a decrease in spending, but also due to the use of supplier data for around 20% of our total spend. The Upstream leased Assets category also contributed significantly to the reduction, the reduction here also being a result of increased data quality (spend was submitted for electricity usage in 2023 vs kWh in 2024) as well as a switch to a 100% renewable energy tariff. Commuting and WFH emissions also decreased, even though the size of our workforce increased slightly between the two years, commuting and WFH emissions per employee decreased from 0.77 tCO<sub>2e</sub> per employee to 0.59.

Scope 3 (Upstream)	2023 Emissions (tCO <sub>2e</sub> )	2024 Emissions (tCO <sub>2e</sub> )	Change (tCO <sub>2e</sub> )	Change (%)
Scope 3				
Goods & Services	101.5	84.1	-17.5	-17%
Capital Expenditure	2.4	1.3	-1.1	-46%
Fuel- and energy-related activities*	1.9	2.2	0.4	20%
Upstream Transportation and Distribution	0.0	0.1	0.0	135%
Waste Generated In Operations	0.4	0.0	-0.4	-98%
Business Travel	4.3	4.6	0.3	8%
Commuting	14.7	11.3	-3.4	-23%
Upstream Leased Assets**	8.9	5.1	-3.8	-43%
<b>Total</b>	<b>134.1</b>	<b>108.7</b>	<b>-25.5</b>	<b>-19%</b>

\*Fuel- and Energy-Related Activities emissions are those that occur upstream of energy use. In the other energy use categories e.g. business travel and employee commuting, 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.

\*\*Upstream Leased Asset emissions are the scope 1 and 2 emissions (i.e. gas and electricity use emissions) of our serviced office space. As we do not own or control the space, do not manage the utilities directly and cannot make building upgrades, we have categorised emissions here instead of scope 1 and 2.

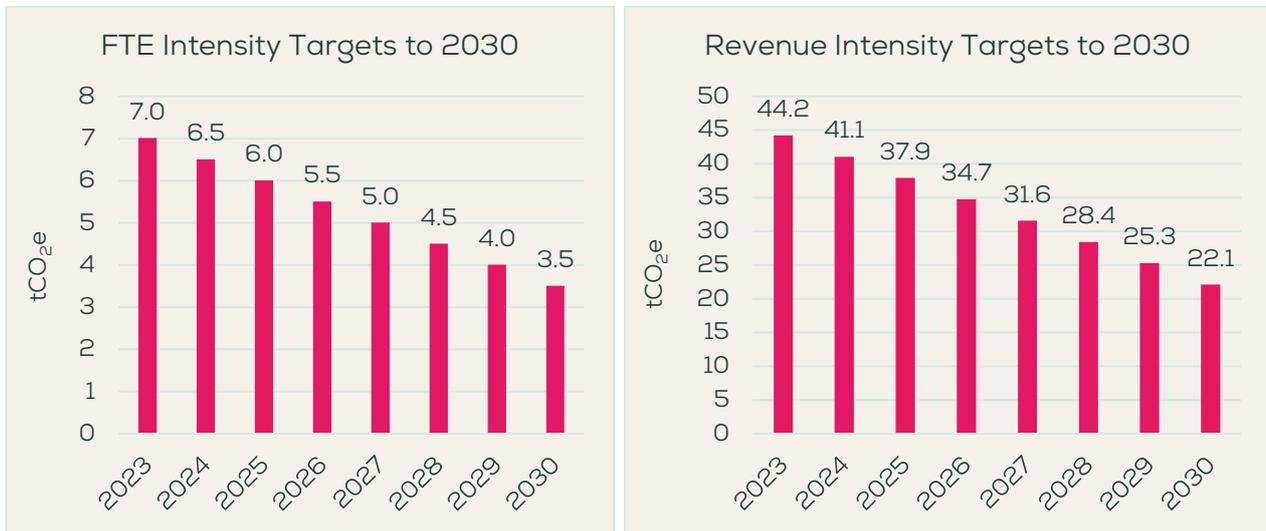
# Carbon Reduction

## Our Net Zero targets

AMION Consulting is committed to achieving Net Zero by 2040. We have also set the following near-term targets, against which we will track our progress:

1. Maintain zero scope 1 and scope 2\* emissions
2. Reduce our scope 3 carbon intensity (for both revenue and FTE) by 50% by 2030

The below graphs show our scope 3 intensity targets to 2030 based on our baseline emissions. To achieve a linear reduction, we would need to reduce our carbon intensity by 7% each year, this would be a reduction of 0.5 tCO<sub>2</sub>e per FTE and 3.2 tCO<sub>2</sub>e per million in revenue\* each year.



\*Revenue will be adjusted to account for the effect of inflation.

## Progress

Target	2024 Targeted Emissions	2024 Actual Emissions	On track to meet target?
Maintain zero scope 1 emissions	None	None	Yes
Maintain zero scope 2 emissions	None	None	Yes
Reduce tCO <sub>2</sub> e per FTE by 50%	6.5	5.6	Yes
Reduction tCO <sub>2</sub> e per £m by 50%	41.1	37.6*	Yes

\*This figure has been adjusted to account for the effect of inflation on total revenue. It is different from the total emissions per £m figure reported in the 'Current Emissions' section.

## Completed Carbon Reduction Initiatives

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

Activity	Completion Date	Scope
Measure the carbon impacts of business activities year-on-year and use results to create annual Carbon Reduction Plans.	2022	1, 2 & 3
Reduce unnecessary office heating by turning heating off when the office is not in use instead of it being on a timer and heating the space when unoccupied.	2024	3
Encourage our office space landlord to procure electricity through a 100% renewable energy tariff.	2024	3
Maintain an assets list and submit this to Positive Planet for use in our footprint; this will allow high-quality Product Carbon Footprint (PCF) data to be used in place of spend.	2024	3
Add a paragraph detailing our commitment to sustainability to all job descriptions.	2024	1, 2 & 3
Add sustainability-related elements to our core company values.	2024	1, 2 & 3
Begin to use supplier data in Goods & Services calculations. In 2024, supplier data covered 19% of our spend.	2024	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	Target Date	Category
Office Energy			
1	We will continue to work with our landlord to increase the energy efficiency of the office. We will carry out an audit to identify areas of improvement/potential solutions, using a tool such as <a href="#">Business Energy Scotland's energy audit checklist</a> , and then report findings back to the landlord.	2025	Upstream Leased Assets
Suppliers			
2	We will continue to submit supplier data where available to Positive Planet for use in future measurements. This year supplier data covered 19% of our spend.	2025	Purchased Goods and Services
3	Subcontractor services currently make up 60% of our Goods & Services emissions. We were able to use supplier data to calculate the emissions for 8% of our subcontractor services spend in 2024, but the remaining 92% was calculated using low-quality spend data. We will need to engage our subcontractors and collect data from them (potentially at the activity level), to improve the accuracy of our results and identify any areas for improvement. Many of our subcontractors are small business who may not have the capacity to measure and report their own emissions.	2025	Purchased Goods and Services
Company Culture			

4	We will review all of our company policies and ensure they align with our carbon reduction commitments.	2025	All scopes and categories
5	We will continue to work to embed sustainability into our company culture.	2025	All scopes and categories
Homeworking			
6	In our 2024 Commuting & WFH survey, we asked staff whether they were on a 100% renewable electricity tariff. We found that 16% of employees are already purchasing electricity through a 100% renewable tariff, 68% are purchasing through standard tariffs, and 16% are unsure or would prefer not to share this information at this time.	2025	Homeworking

# Declaration and Sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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<sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>2</sup>.

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<sup>3</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the AMION Consulting Executive Team.

Signed on behalf of AMION Consulting



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**Name:** Mr Gregory Hunt

**Position:** Chief Financial Officer

**Date:** 23 April 2025

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<sup>1</sup> <https://ghgprotocol.org/corporate-standard>

<sup>2</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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