



# 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. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year.

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:

- Maintain zero scope 1 and scope 2\* emissions
- Reduce 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 scope 3 carbon intensity (for both revenue and FTE) by 97% by 2040
- Neutralise any residual emissions using verified carbon offsets.

**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.

*\*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.*

**Scope 3 emissions:** all other indirect greenhouse gas emissions that occur in an organisation’s value chain, including emissions from upstream and downstream activities.

# Our Carbon Footprint

## 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. We have chosen to set our baseline year as 1<sup>st</sup> April 2022 – 31<sup>st</sup> March 2023.

Baseline Year: 2022-2023	
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	0.0
Scope 2*	Market-based: 0.0 Location-based: 0.0
Scope 3 including: <ul style="list-style-type: none"> <li>- Purchased Goods &amp; Services</li> <li>- Capital Goods</li> <li>- Fuel &amp; Energy Related Services</li> <li>- Business Travel</li> <li>- Transportation &amp; Distribution (Upstream &amp; Downstream)</li> <li>- Employee Commuting &amp; Homeworking</li> <li>- Operational Waste &amp; Water</li> <li>- Leased Assets (Upstream)</li> <li>-</li> </ul>	138.2
<b>Total Emissions*</b>	<b>Market-based: 138.2</b> <b>Location-based: 138.2</b>

\*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

## Carbon Intensity Metrics

Baseline year: 2022-2023	Carbon intensity metric
Employees (tCO <sub>2</sub> e per FTE)	7.2
Revenue (tCO <sub>2</sub> e per £m)	46.1

Based upon 19.1 FTEs (full-time employee equivalents), and a £3 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

# Current Emissions Reporting

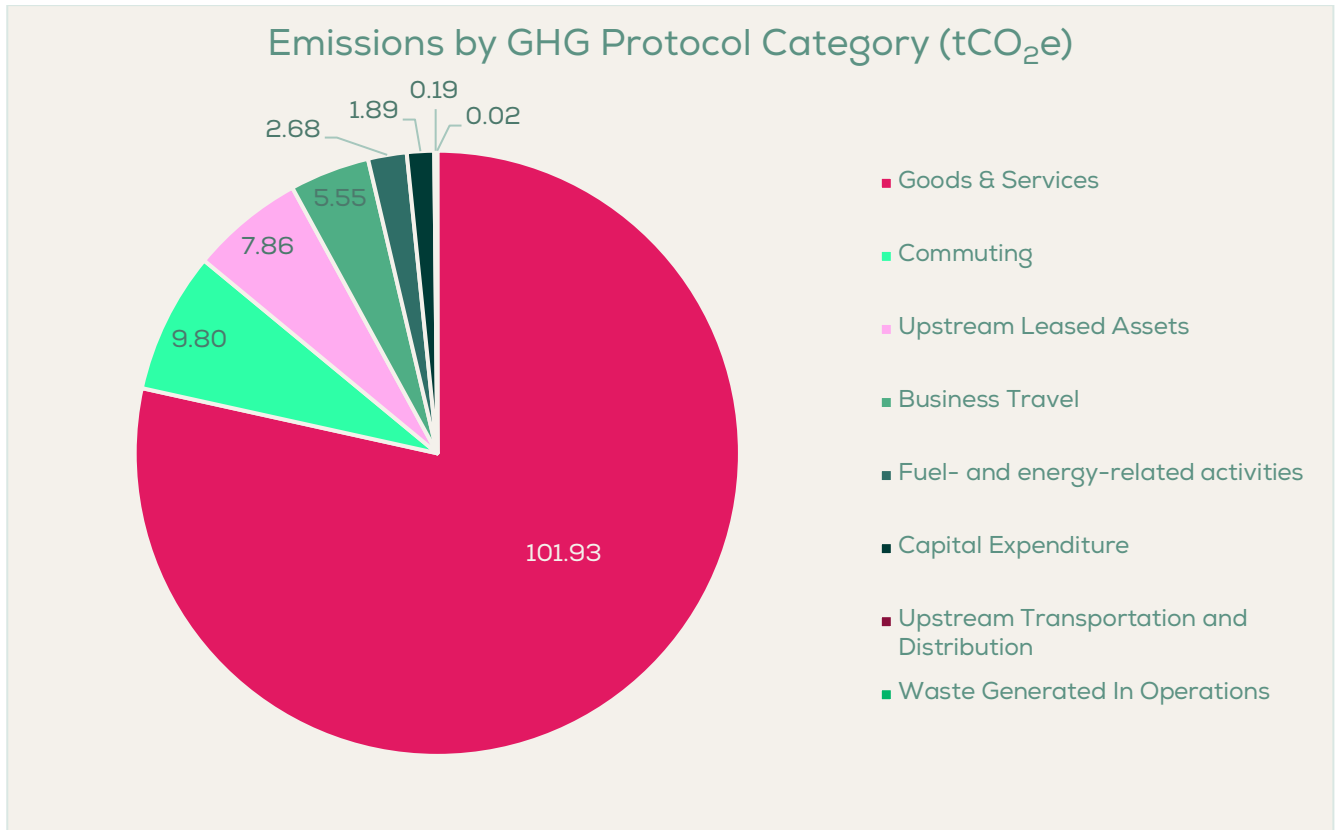
Current Reporting Year: 2024 - 2025	
Emissions	Total (tonnes CO <sub>2</sub> e)
Scope 1	0.0
Scope 2*	Market-based: 0.0 Location-based: 0.0
Scope 3 including: <ul style="list-style-type: none"> <li>- Purchased Goods &amp; Services</li> <li>- Capital Goods</li> <li>- Fuel &amp; Energy Related Services</li> <li>- Business Travel</li> <li>- Transportation &amp; Distribution (Upstream &amp; Downstream)</li> <li>- Employee Commuting &amp; Homeworking</li> <li>- Operational Waste &amp; Water</li> <li>- Leased Assets (Upstream)</li> </ul>	129.9
<b>Total Emissions*</b>	<b>Market-based: 129.9 Location-based: 129.9</b>

## Carbon Intensity Metrics

Current year: 2023-2024	Carbon intensity metric
Employees (tCO <sub>2</sub> e per FTE)	6.5
Revenue (tCO <sub>2</sub> e per £m)	50.2

Based upon 20 FTEs (full-time employee equivalents), and a £2.59 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

## Carbon Emissions Breakdown



The largest emissions source is Purchased Goods and Services, with 101.93 tCO<sub>2</sub>e. This includes business support services, rent and subcontractor costs. The second largest category was Commuting, with a total of 9.80 tCO<sub>2</sub>e. This includes emissions associated with home working. The third largest category was Upstream Leased Assets, totalling 7.89 tCO<sub>2</sub>e. This includes the gas consumption from our Liverpool office.

\*Indirect energy emissions (GHG category; Fuel- and Energy-Related Activities) 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.

Measurement Results		
By Scope	tonnes	% of total
Scope 1	0.0	0
Scope 2 ( <i>Location-based</i> )	0.0	-
Scope 2 ( <i>Market-based</i> )	0.0	0
Scope 3	129.9	100%
By Source		
Direct	0.0	0
Upstream	129.9	100%
Downstream	0.0	0
By Category		
Office Utilities	7.9	6%
Company Cars	0.0	0
Business Travel	5.5	4%
Employee Commuting	9.8	8%
Procurement	103.8	80%
Distribution	0.2	0
Waste	0.0	0
Indirect Energy Emissions	2.7	2%
Total		
Location-based	129.9	-
<b>Market-based</b>	129.9	-

# Carbon Reduction

## Our Net Zero targets

AMION Consulting is committed to achieving Net Zero by 2040. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year. To keep us on track, we have also set the following near-term targets to 2030.

## Our near-term targets:

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

## Our long-term targets:

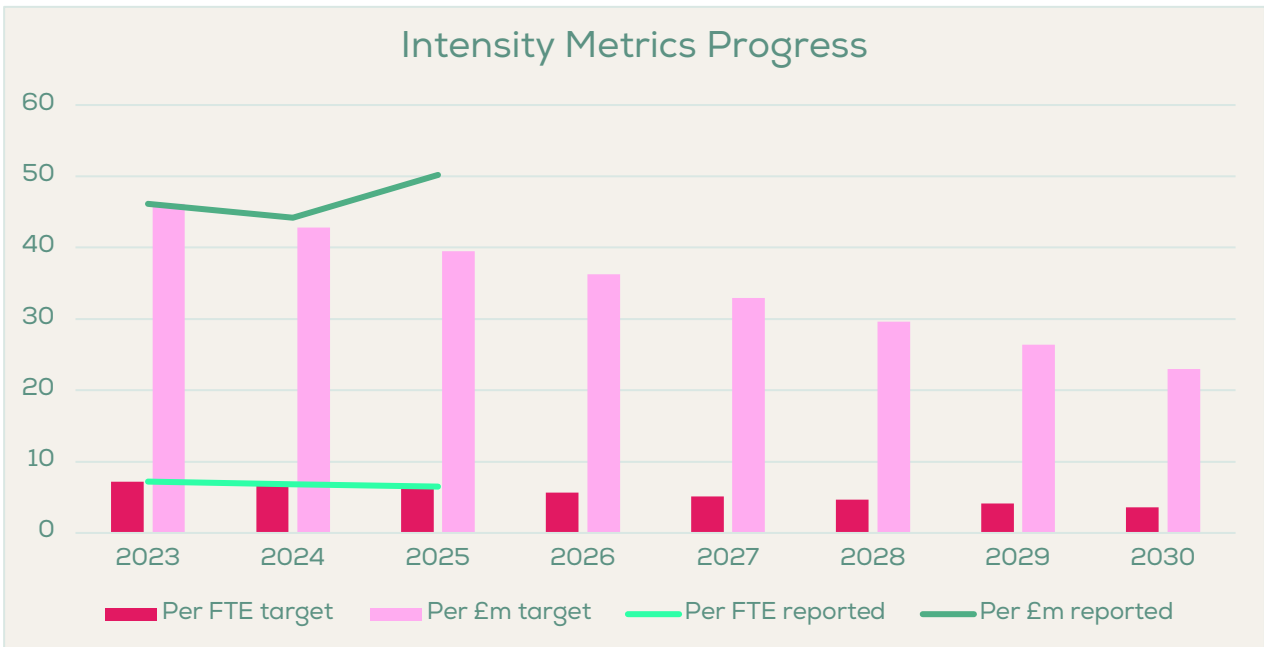
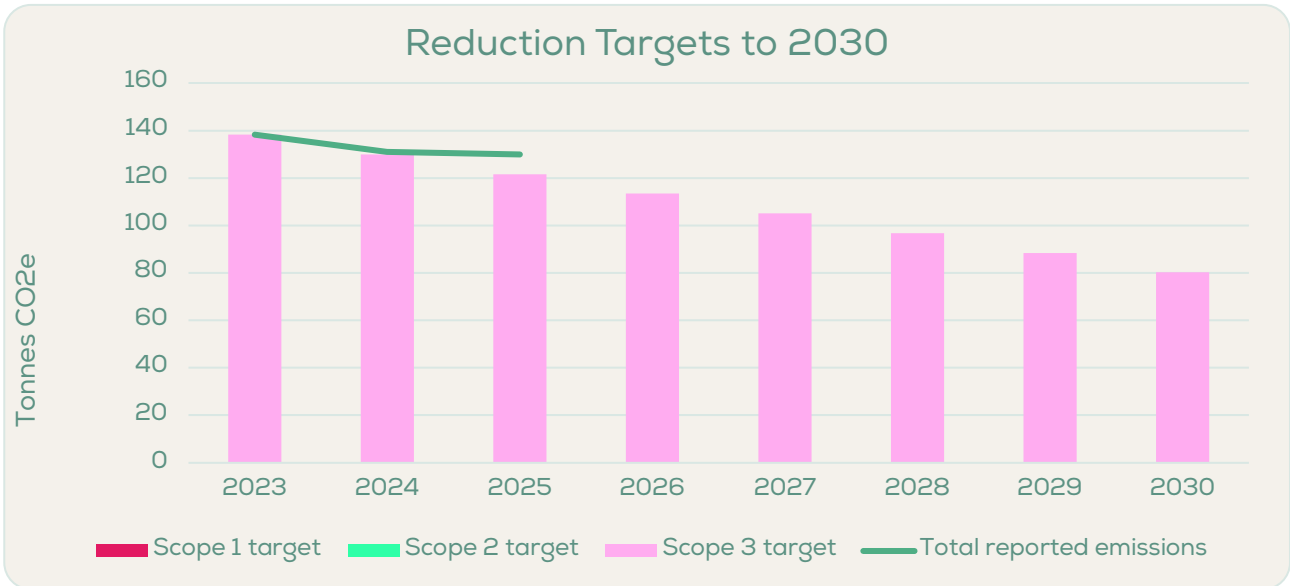
- Maintain zero scope 1 and scope 2\* emissions
- Reduce scope 3 carbon intensity (for both revenue and FTE) by 97% by 2040
- Neutralise any residual emissions using verified carbon offsets.

## Progress

Emissions	Total Carbon Footprint (tonnes CO <sub>2</sub> e)		% Change
	Baseline year: 2022-2023	Current year: 2024-2025	
Scope 1	0.0	0.0	-
Scope 2	0.0	0.0	-
Scope 3	138.2	129.9	-6%
Total emissions	138.2	129.9	-6%

Emissions	Carbon intensity metric		% CHANGE
	Baseline year: 2022-2023	Current year: 2024-2025	

Employees (tCO <sub>2</sub> e per FTE)	7.2	6.5	-9.7%
Revenue (tCO <sub>2</sub> e per £m)	46.1	50.2	+8.9%



Progress against the intensity-based targets shows that there has been an increase in revenue-based figures compared last year, partly due to a decrease in revenue. Progress on these metrics will be accelerated to meet the 50% reduction target by 2030 target.

## 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
Added sustainability information to new supplier and subcontractor forms.	2025	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 <b>energy efficiency</b> of the office. In our new office, we will carry out an audit to identify areas of improvement/potential solutions, such as upgrading the ceiling lighting, using a tool such as <a href="#">Business Energy Scotland's energy audit checklist</a> , and then report findings back to the landlord.	Ongoing	Upstream Leased Assets
2	Work with the landlord to explore <b>boiler replacement schemes</b> and grants, such as the Government's <a href="#">Boiler Upgrade Scheme</a> , to transition away from using gas by implementing a heat pump system.	2030	Upstream Leased Assets
Suppliers			
3	<p>We will continue to submit <b>supplier data</b> where available to Positive Planet for use in future measurements. This year supplier data covered 9% of our spend.</p> <p>We will communicate with our existing suppliers and share our Net Zero targets and start to build a database for our top 10-15 suppliers outlining their scope 1, 2</p>	Ongoing	Purchased Goods and Services

	and 3 emissions and if they have a net zero target.		
4	<p><b>Subcontractor services</b> currently make up 26% of our Goods &amp; Services emissions. 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.</p>	2026-2030	Purchased Goods and Services
5	<p>Develop a <b>Sustainable Procurement Policy</b> with the twin goals of being able to assess and prioritise the sustainability credentials of suppliers, and collect data from suppliers on an annual basis in an effective way.</p> <p>Existing and new suppliers will be engaged with to ensure alignment with sustainability goals and target of Net Zero by 2040. Possible mechanisms to do so could include:</p> <ul style="list-style-type: none"> <li>- engaging suppliers by sharing this Carbon Reduction Plan and communicating net zero targets, and asking for suppliers' information in return;</li> <li>- introducing/increasing sustainability weighting in tender processes/contracts;</li> <li>- adding sustainability criteria to all purchasing decisions, focusing on lifespan and efficiency;</li> <li>- increasing supplier monitoring/reporting requirements including provision of supplier-specific data;</li> <li>- partnering with sustainable suppliers and vendors for events and other business requirements.</li> </ul> <p>Alternative suppliers with in-place decarbonisation strategies can also be explored.</p> <p>This action will embed sustainability</p>	2026	Goods & Services

	<p>considerations into the procurement process and enable suppliers with lower organisational carbon footprints, lower embodied carbon of products, or a demonstrated commitment to Net Zero to be prioritised, as part of a phased approach. Taking action here is essential, as 80% of measured emissions sit within the supply chain.</p>		
Company Culture			
6	<p>Continue to ensure <b>sustainability is embedded into company culture</b>. This will include many actions such as:</p> <ul style="list-style-type: none"> <li>- Reviewing company policies to ensure alignment with carbon reduction goals</li> <li>- Outlining responsibilities with regard to sustainability in all job descriptions</li> <li>- Incorporate sustainability into induction processes, to ensure all team members are aligned with the organisation's net zero ambitions</li> <li>- Link carbon reduction to employee KPIs</li> </ul> <p>Explore opportunities for internal and external engagement around AMION Consulting's carbon reduction progress. Internal engagement initiatives could involve creating spaces for environmental positive conversations (in internal briefings, , Teams, etc.) and to track the progress of employees' carbon reduction commitments following Carbon Literacy Training. External engagement initiatives could include adding a sustainability page to the businesses' website, with details about the carbon footprint, targets and reduction plan and targets.</p>	Ongoing	All scopes and categories
7	<p>Consider <b>training</b> and engagement for the Green Team, leadership, and the wider employee base, starting with the CFO. Including and not limited to, creating</p>	2026	All scopes and categories

	spaces for environmental positive conversations (internal briefings, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related.		
Business Travel			
8	<p>Develop and implement a <b>Sustainable Travel Policy</b> to lower the environmental impact of choices when travelling, staying in hotels and commuting. Colleagues will be encouraged to utilise the low emissions travel hierarchy and opt for active travel where appropriate:</p> <ul style="list-style-type: none"> <li>- Digital communication</li> <li>- Walking and cycling</li> <li>- Public and shared transport</li> <li>- EVs (car sharing/clubs, then individual use)</li> <li>- ICE (internal combustion engine) vehicles (car sharing/clubs, then individual use)</li> <li>- Air travel</li> </ul> <p>Other policy points to consider alongside this hierarchy include:</p> <ul style="list-style-type: none"> <li>- Make virtual meetings the default for interactions that do not require physical presence.</li> <li>- Assessing the need for in-person business meetings and reviewing where trips can be consolidated/coordinated amongst employees.</li> <li>- Reducing fossil-fuel based travel, especially air travel, is a priority. Where air travel is unavoidable, opt for economy class to reduce emissions per passenger.</li> <li>- Ensure the sustainable commitments of hotels are considered when booking employee stays.</li> <li>- A preference for battery electric vehicles (BEV) whenever the company is hiring</li> </ul>	2026	Business Travel

	vehicles followed by plug-in hybrid and hybrid.		
9	For any remaining necessary business air travel, we will offset the emissions of these flights.	2026	Air travel
Homeworking			
10	<p>In our 2024/25 Commuting &amp; WFH survey, we asked staff whether they were on a 100% renewable electricity tariff. We found that 16.6% of employees surveyed are already purchasing electricity through a 100% renewable tariff, 61% are purchasing through standard tariffs, and 22% are unsure or would prefer not to share this information at this time. We will run an engagement session to help employees understand their energy tariff and ability to procure a renewable tariff.</p> <p>Further support can be provided to employees to <b>reduce emissions associated with homeworking</b>. Examples include:</p> <ul style="list-style-type: none"> <li>- keeping employees updated on options for domestic renewable energy tariffs and applicable energy saving schemes</li> <li>- providing information and education on home renewable energy options</li> <li>- offering a salary sacrifice scheme for home renewable energy technologies (e.g. Heva Energy <a href="https://www.heva.energy/">https://www.heva.energy/</a> )</li> </ul>	2025	Homeworking

### Near-Term Reduction Projections (Scope 3)

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will further decrease over the next five years from the current normalised measurement of 129.9 tCO<sub>2</sub>e to 80.2 tCO<sub>2</sub>e by 2030. This is a **reduction of 42 %** and will keep us on track to Net Zero.

# Declaration and Sign Off

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>.

This Carbon Management Plan has been reviewed and approved by the directors of AMION Consulting.

Signed on behalf of AMION Consulting:



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Name: Greg Hunt

Position: Chief Financial Officer

Date: 30 March 2026

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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>