Carbon Reduction Plan
For Imperative Training

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Our Commitment

Imperative Training 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, Imperative Training will need to reduce absolute scope 1 and 2 emissions by 90% and achieve scope 3 reductions equating to either 90% absolute reduction or 97% overall reduction for both physical and economic intensity metrics.

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

Our near-term targets:

- Reduce scope 1 emissions by 40% by 2030, in line with 5% annual linear reduction required to achieve Net Zero by 2040.
- Procure 100% renewable energy by 2030, bringing market-based scope 2 emissions back to zero.
- Reduce scope 3 intensity metrics by 77% overall by 2030, representative of 17% annual compound reduction required to achieve Net Zero by 2040.
- Measure all scope 3 categories by 2026.

Our long-term targets:

- Reduce scope 1 and market-based scope 2 emissions by at least 90% by 2040.
- Reduce scope 3 economic and physical intensity 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.

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

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Our Carbon Footprint

Base Year Emissions Footprint

Base year 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. Base year emissions are the reference point against which emissions reduction can be measured. We have chosen to set our base year as 1 January 2022 – 31 December 2022.

Base Year: 2022	
Base year emissions have been restated as part of the 2024 emissions reporting process, the restated emissions inventory now includes goods purchased for resale. Base year emissions have also been remeasured in line with updates to both activity- and spend-based UK Gov emission factors used. The base year measurement will also be restated if a revision to emission factors used occurs, major methodological updates are published, improved data becomes available or organisational change causes a significant change in base emissions (+/- 5%).	
Emissions	**Total (tCO$_2$e)**
Scope 1	4.9
Scope 2*	Market-based: 0.0 Location-based: 1.9
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Activities - Business Travel - *Upstream Transportation & Distribution (none, due to spend based factors used in measuring purchase of sold goods)* - *Downstream Transportation & Distribution (of which none)* - Employee Commuting & Homeworking - Operational Waste & Water - *Leased Assets (Upstream & Downstream) (of which none)* - *Franchises & Investments (of which none)*	1,952.6
Total Emissions*	**Market-based: 1,957.5** *Location-based: 1,959.4*

*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

Base Year: 2022	Emissions
Employees (tCO$_2$e per FTE)	178.0
Revenue (tCO$_2$e per £m)	425.5

Based upon 11 FTEs (full-time employee equivalents), and a £4.6 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

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Current Emissions Reporting

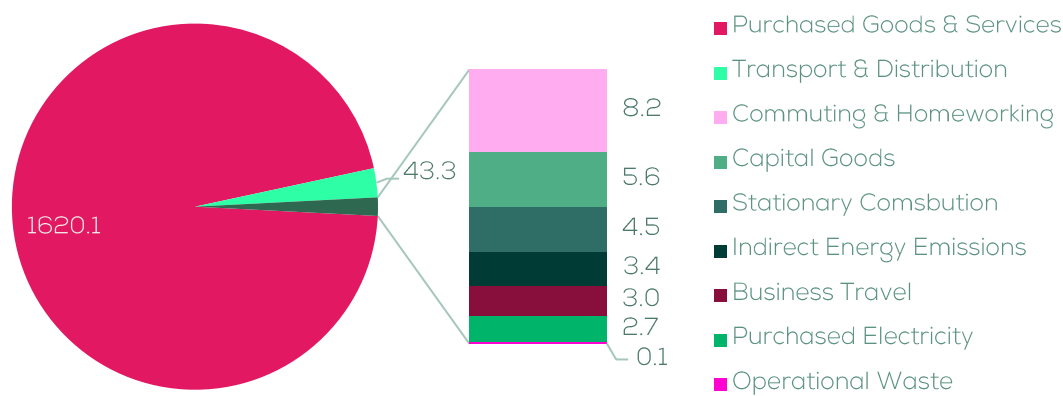| Current Reporting Year: 2024	
Emissions	**Total (tCO$_2$e)**
Scope 1	4.5
Scope 2*	Market-based: 2.7 Location-based: 1.4
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Activities - Business Travel - Upstream Transportation & Distribution - *Downstream Transportation & Distribution (of which none)* - Employee Commuting & Homeworking - Operational Waste & Water - *Leased Assets (Upstream & Downstream) (of which none)* - *Franchises & Investments (of which none)*	1,683.7
Total Emissions*	**Market-based: 1,690.8** *Location-based: 1,689.5*

*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

Current year: 2024	Emissions
Employees (tCO$_2$e per FTE)	169.1
Revenue (tCO$_2$e per £m)	243.7

Based upon 10 FTEs (full-time employee equivalents), and a £6.94 million revenue during the measurement period. We are using market-based emissions to calculate our intensity metrics.

Carbon Emissions Breakdown (tCO$_2$e)

Legend:
- Purchased Goods & Services
- Transport & Distribution
- Commuting & Homeworking
- Capital Goods
- Stationary Comsbution
- Indirect Energy Emissions
- Business Travel
- Purchased Electricity
- Operational Waste

Pie values: 1620.1, 43.3
Bar values: 8.2, 5.6, 4.5, 3.4, 3.0, 2.7, 0.1

Carbon Reduction

Our Net Zero targets

Imperative Training 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 base year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

- Reduce scope 1 emissions by 40% by 2030, in line with 5% annual linear reduction required to achieve Net Zero by 2040.
- Procure 100% renewable energy by 2030, bringing market-based scope 2 emissions back to zero.
- Reduce scope 3 intensity metrics by 77% overall by 2030, representative of 17% annual compound reduction required to achieve Net Zero by 2040.
- Measure all scope 3 categories by 2026.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Progress

Scope	Measured Emissions (tCO$_2$e)		% Change
	Base Year: 2022	Current year: 2024	
Scope 1	4.9	4.5	-8.1
Scope 2	0.0	2.7	n/a
Scope 3	1,952.6	1,683.7	-13.8
Total emissions	**1,957.5**	**1,690.8**	**-13.6**

Imperative Training has made good progress against scope 1 near-term targets, while slightly behind the 10% reduction required to keep on track with long-term targets a much better understanding of kWh use is now in place. Allowing further action and tracking of reduction initiatives to reduce gas heating emissions.

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Scope 2 emissions have arisen in the latest reporting year as Imperative Training longer procures a 100% renewable energy tariff. Imperative Training is addressing this within internal teams to establish timelines around the addressing this as soon as possible, by reviewing current energy contract durations and commercially available tariffs, with the aim to bring scope 2 emissions back to zero as soon as possible.

Metric	Emissions Intensity (tCO$_2$e)		% Change
	Base Year: 2022	Current year: 2024	
Employees (per FTE)	178.0	169.1	-5.0
Revenue (per £m)	425.5	243.7	-42.7

Scope 3 intensity targets show varying levels of success. With absolute and revenue intensity for scope 3 showing an overall positive trend. Decreased overall scope 3 emissions and significantly decreased revenue intensity demonstrate company growth has been achieved while limiting emissions increases. While employee intensity reduction rates are behind near-term targets this is deemed a reflection of lower FTE levels in the latest reporting year compared with the base year.

Completed Carbon Reduction Initiatives

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

Activity	Completion Date	Scope
Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions. Appointed Positive Planet to support with calculating base year carbon footprint and reduction recommendations.	2023	1, 2, 3
Created an informal Green Team to lead initiatives. This team has been made up of members (including the Managing Director, Marketing, Distribution & Finance) from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.	2023	1, 2, 3
Turned electrical appliances off at night, with verbal staff reminders to do so at the end of the day.	2015	2
Implemented monthly batching of warehouse deliveries to reduce amount of delivery vehicles having to make this trip.	2023	3
Implemented a cycle to work scheme to support the reduction of commuting emissions.	2010	3
Switched all lights to LED, and installed PIR motion sensors in periodically used areas of the office (stairs/toilet/kitchen).	2021	3
Installed more energy-efficient gas boiler and put the boiler on a timer.	2021	1
Made a decision not to install air con in the name of energy efficiency.	2021	1, 2
Moved all servers to cloud-based, as this is more energy efficient.	2021	2, 3

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Upgraded desktops to energy-efficient laptops (which are more energy-efficient).	2021	2
Implemented a trade-in scheme for customers to trade their defibrillator unit in for a new unit. This means we are able to either: make sure they are still functioning correctly and then sell them on; or refurbish them to be used again. Doing so means we are able to reduce waste and avoid manufacturing emissions.	2024	3

Future Carbon Reduction Plans

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

Reduction Plans – Scope 1 & Scope 2				
Activity No.	Activity	Target Date	Impact	Category
1	Ask the landlord to consider low-cost options such as reducing the boiler temperature and adding heat & solar control reflective window sheets. Consider adding heat & solar control reflective sheets to windows in the office area.	*ongoing*	Low	Stationary Combustion
2	Consider moving to premises without gas heating for 100% reduction in stationary combustion emissions.	2040	High	Stationary Combustion

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3	To completely reduce market and location-based energy emissions to zero, encourage the landlord to install on-site renewable energy generation and heating technologies such as solar PV panels, solar heating, heat pumps (following an energy audit to assess feasibility and payback periods), to generate 100% of energy and heating demand.	2030	100% (location and market-based)	Stationary Combustion, Purchased Electricity
4	Procure a 100% renewable energy tariff upon current tariff reaching contractual end to bring market-based scope 2 emissions back to zero.	2030	100% (market-based)	Purchased Electricity

Based upon the above completed and planned initiatives, it is projected that scope 1 & 2 carbon emissions will decrease to 2.8 tCO$_2$e by 2030.

We also aim to implement the further initiatives below to reduce Scope 3 emissions:
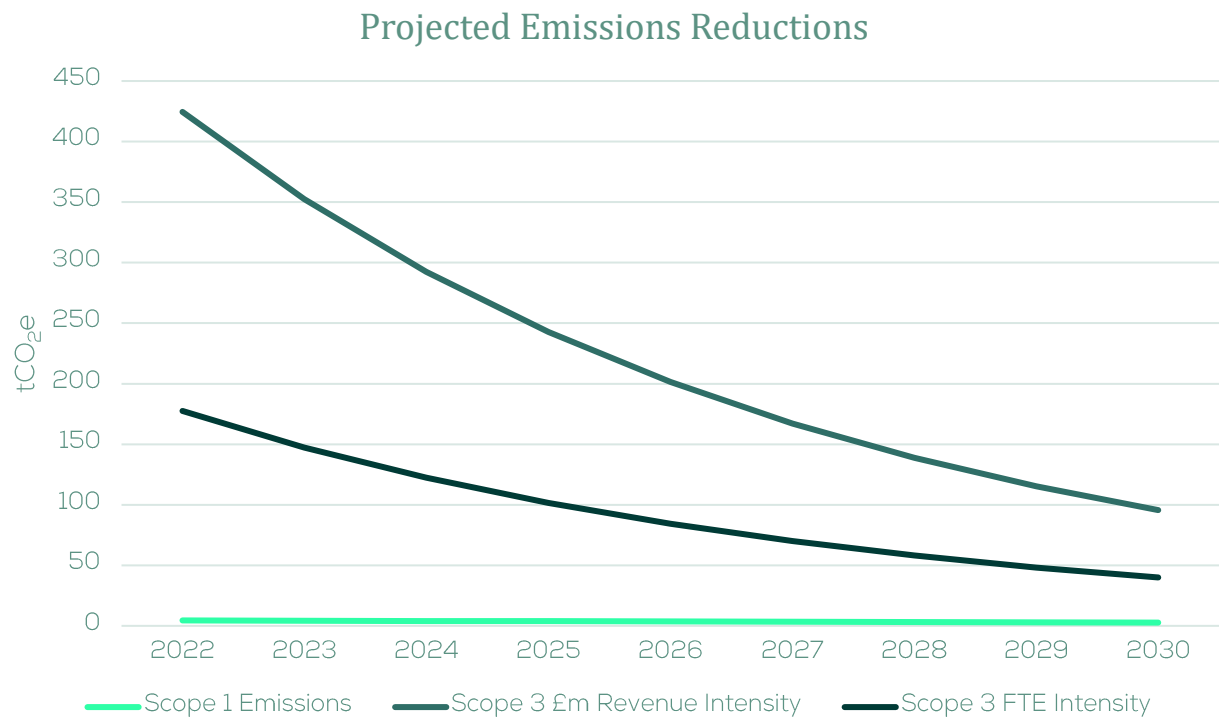
Reduction Plans – Scope 3				
Activity No.	Activity	Target Date	Impact	Category
1	Commit to measuring the remaining Scope 3 categories, meaning that year's carbon emissions measurement will be a full picture of Imperative Training's carbon impact. Currently, the largest missing categories are procurement of sold products, and use of and disposal of sold products, meaning that once these are measured, specific reduction activities targeted at these categories will be able to be created.	2026 / 2027	-	Product emissions

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2	Consider training and engagement for the Green Team, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, 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.	*ongoing*	2.5 – 7.5%	Commuting & Homeworking Business Travel
3	**Implement a Sustainable Delivery Policy** (based on the Sustainable Procurement Policy below). Review warehousing, courier and delivery partners though increased due diligence and work with providers to gather their emissions data, and/or switch to lower-carbon providers that are demonstrating a commitment to adopting sustainable practices (especially electric delivery vehicles, rail freight etc). Where possible, prioritise purchasing from local suppliers (although there are no local suppliers for our key products) to limit delivery mileage.	2026	High	Upstream Distribution

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4	**Implement a Sustainable Procurement Policy.** Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement, procurement policies and contracts, and monitoring reporting mechanisms. Commit to a Sustainability Audit or Survey to request further information regarding credentials – Plan to send these to the top 5/10 suppliers by spend. This data collection will support reduction journey by gathering important data for future measurements & encourage supply chain integration towards Net Zero. Complete this audit within two phases: 1. Identify suppliers for engagement 2. Formulate and collect data (survey/scoring) Once completed prioritise suppliers with lower carbon footprints as part of the above phased approach. This may also involve purchasing second hand/refurbished (furniture, IT equipment) and extending the lifespan of purchased items. Develop and monitor procurement policy for all new suppliers to align to Net Zero goals.	2024 - 2027	High	Purchased Goods & Services
5	Although business travel and commuting is a minor emissions driver for Imperative Training, we will develop and implement a Sustainable Travel Policy to support the environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate. Monitor and consider alternatives to air-based travel as a priority and commit to offering support to workforce with further options for active and low-carbon travel schemes, such as the EV salary sacrifice scheme, season ticket loans, and car sharing opportunities.	2027	Medium-high	Business Travel, Commuting

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	Utilise the emissions travel hierarchy: - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs - Air travel Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO_2e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.				
6	Liaise with key suppliers to see whether they can ship with the minimal amount of packaging needed to secure the product. (This is within the previously stated survey.)	2024-2025	Medium	Waste	

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 revenue and FTE intensity metrics will reduce to 95.6 and 40.0 tCO_2e respectively by 2030.

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Projected Emissions Reductions

Chart showing projected emissions reductions (tCO$_2$e) from 2022 to 2030 with three lines: Scope 1 Emissions, Scope 3 £m Revenue Intensity, and Scope 3 FTE Intensity.

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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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

This Carbon Reduction Plan has been reviewed and approved by Imperative Training Executive Team.

Signed on behalf of Imperative Training:

Name: Lyndsey Hope

Position: Managing Director

Date: 19th June 2025

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

[2]   https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

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