



Net Zero Carbon Plan 2030

Astraeus Consulting Limited - Updated: September 2023

Astraeus Consulting Limited (Astraeus) is committed to achieving Net Zero carbon emissions by 2030 ahead of the UK target of 2050.

This report provides a background to Astraeus and more specifically the operational aspects of the business that currently result directly or indirectly in carbon emissions. The Company sets out its baseline emissions, reports on current emission levels and provides a detailed plan to achieve Net Zero by 2030.

This plan has been prepared with the most up to date information available at the date of publication. The data, calculations, targets, and initiatives will continue to be monitored and the plan will be updated as new information becomes available.

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2. Astraeus – Business overview

Astraeus offers dynamic and high-impact digital consultancy services which catalyse enterprise transformation and drive its acceleration. Our services enable public sector organisations to keep up with the pace of technological change – empowering innovation, amplifying value creation, delivering improved business outcomes, and transforming services for people and communities alike.

Supply chain overview

Astraeus has five staffed offices across the UK. There are also subsidiaries through which business is transacted in the US and the Netherlands. The offices are all leased under 1-to-5-year commitments. The Group currently employs c.100 members of staff. These employees work flexibly, from one of three different locations: office based, home based or on client sites.

Principal suppliers supporting the offices include landlords, cleaners, energy suppliers (primarily electricity), IT and telephony suppliers, office stationery suppliers, food and drink suppliers and fire and security support.

- Transport: The Company does not currently operate a fleet of company cars; however, staff can personally lease vehicles through specialist firms engaged by Astraeus as an employee benefit. In addition, the Company is exposed to the following types of travel:
 - Domestic travel: this consists of employees travelling to their primary place of work (either client site or office) or travelling between offices or on business development activities. Typical travel would be tube, train, taxi, or reimbursed personal car journeys.
 - International travel: there is limited international travel. Senior Directors may be required to visit overseas offices to support on-site teams, usually on a quarterly basis.
 - Resources may be required to travel to interview with clients prior to deployment.

3. Organisational and operational boundaries

Astraeus has decided to use the Financial Control approach for calculating carbon emissions. This is because:

- the Company takes full ownership of all GHG emissions that it can directly influence and reduce.
- the accounting for the GHG emissions is aligned to International Financial Reporting Standards.
- we have access to GHG emissions data and will have greater control over its quality when collecting it from operations they control.
- Astraeus has more ability to demonstrate completeness of reporting as the information needed to determine organisational structure already exists for financial reporting purposes.

Many of the Company's offices are serviced, meaning the business does not have direct control over the utilities (gas, electric, water and waste) supplied into these premises. Data is therefore collected from the landlord and estimated using the square footage of the office space occupied. Where Astraeus does control energy, water and waste supply into offices, data is taken directly from supplier invoices, based upon actual usage.

However, Astraeus does have control over where it chooses to rent or lease, and therefore moving forward, the business will seek to ensure, through contractual rights where reasonably practical, that landlords use renewable energy and sustainable waste suppliers.

The Company does have financial control over its choice of IT systems, telecoms providers, and travel suppliers, therefore our plans include the implementation of the most carbon friendly procurement and operating policies in these areas as outlined below.

In terms of organisational boundaries, Astraeus recognises the need to capture all those emissions over which there is operational control, as well as those that may occur outside of the organisation, but which can be influenced by it. These have been broken down into Scope 1, 2 and 3 as per the below:

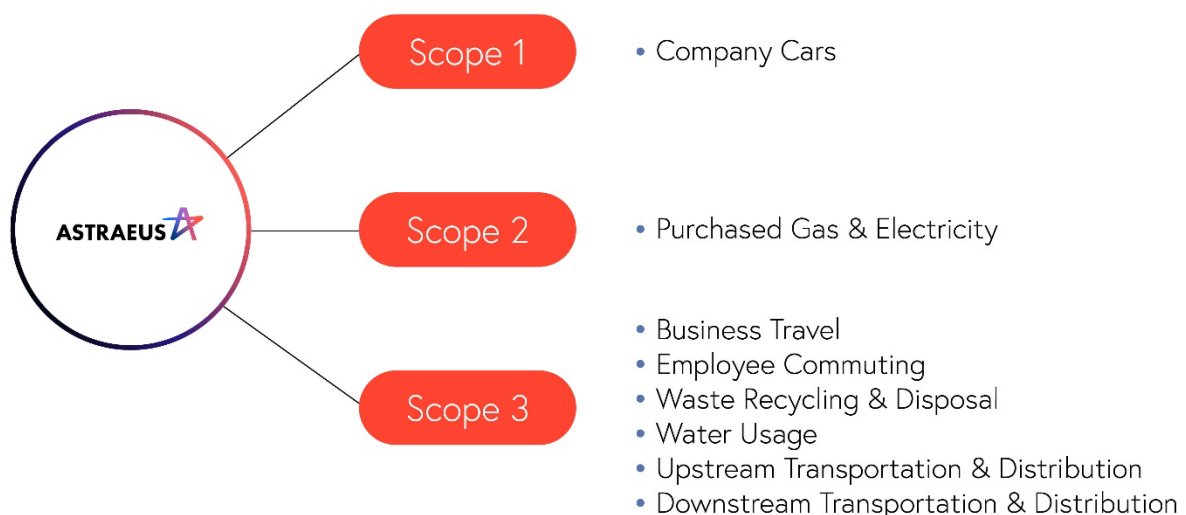
- **Scope 1:** Company vehicles (historically the Company had a small number of company cars).
- **Scope 2:** Purchased gas and electricity at all offices.
- **Scope 3:** Waste recycling, water usage, business travel, staff commuting and home working and upstream & downstream transportation and distribution. (Although Astraeus recognise downstream emissions as being part of the technical standards, it is not applicable for the purposes of our report as we do not transport or distribute goods).

Astraeus recognises that there will be carbon emissions resulting from their activities that they have very limited control over. Examples of these include:

- emissions generated at client offices where Astraeus resources work.
- emissions generated by suppliers providing services to Astraeus.
- emissions generated by resources travelling to client site visits arranged by Astraeus.

These emissions will remain outside of the organisational boundaries for the purpose of calculating the carbon emissions. However, Astraeus will actively work with such suppliers, resources, and clients to ensure they are using the most environmentally friendly options available and have their own carbon plan in place.

Boundary for carbon emissions reporting:



4. Baseline emissions reporting

Baseline emissions are a record of the carbon emissions that were produced by the Company in a past period prior to the introduction of any reduction strategies. Baseline emissions are thus the reference point against which the Company's emissions reduction can be measured. Astraeus is using 2019 as the baseline year for calculating carbon emissions. The reason behind this is that:

- the country went into national lockdown in response to the COVID-19 pandemic in March 2020, and all offices were vacant for most of the year. Data from 2020 would therefore not be a true representation of carbon emissions for an "average" operating year.

The total value of greenhouse gas emissions produced by Astraeus in the Baseline year of 2019 is as follows (emissions calculated in line with the GHG Protocol Corporate Reporting Standard):

Total Greenhouse Gas Emissions in 2019 (Baseline Year)	Tonnes of CO ₂ e
Scope 1	0
Scope 2	117.3
Scope 3	410.7
Total Annual Gross Emissions	528
Carbon Offsets	0
Gren tariff	0
Total Annual Net Emissions	528

The detailed breakdown for each scope of emissions in the Baseline year is as follows:

Total Greenhouse Gas Emissions in 2019 (Gross), detailed by Scope (Baseline Year)	Tonnes of CO ₂ e
Scope 1	
Company Vehicles	0
Total Scope 1	0
Scope 2	
Purchased Gas and Electricity	117.3
Total Scope 2	117.3
Significant Scope 3	

Business Travel	130.4
Employee Commuting	209.5
Waste Recycling & Disposal	49.8
Water Usage	0.5
Upstream Emissions	20.5
Total Significant Scope 3	410.7
Total Annual Gross Emissions	528

5. Current emissions reporting

The most current full reporting period for Astraeus was the year to 31 December 2022. The total value for greenhouse gas emissions for 2022 compared to the Baseline year are shown in the following table. For guidance on the data sources and calculation methodologies used for the current and Baseline figures, please see Appendices A and B.

Total Greenhouse Gas Emissions	Tonnes of CO2e Current (2022)	Tonnes of CO2e Baseline (2019)
Scope 1	0	0
Scope 2	60.5	117.3
Scope 3	212.6	410.7
Total Annual Gross Emissions	273.1	528
Carbon Offsets	0	0
Green tariff	0	0
Total Annual Net Emissions	273.1	528

The detailed breakdown for each scope of emissions in 2022 is as follows:

Total Greenhouse Gas Emissions	Tonnes of CO2e Current (2022)	Tonnes of CO2e Baseline (2019)
Scope 1		
Company Vehicles	0	0
Total Scope 1	0	0
Scope 2		
Purchased Gas and Electricity	60.5	117.3
Total Scope 2	60.5	117.3
Significant Scope 3		
Business Travel	45.9	130.4
Employee Commuting	72.0	209.5
Employees Working from Home	51.5	0.0
Waste Recycling & Disposal	30.5	49.8
Water Usage	0.2	0.5
Upstream Emissions	12.5	20.5
Total Significant Scope 3	212.6	410.7
Total Annual Gross Emissions	273.1	528

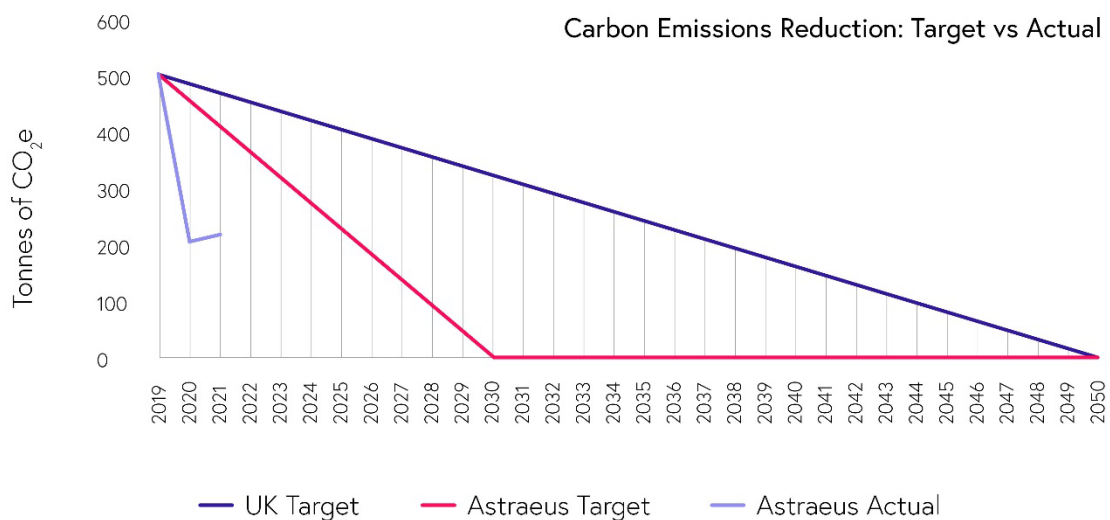
There was a 48.0% reduction in carbon emissions by Astraeus in 2022 compared to the Baseline year. Whilst the initial decline in carbon emissions (between 2019 and 2020) was more extreme, 2020 was materially impacted by the COVID-19 lock-down, resulting in a dramatic reduction in staff travel and office occupation from March 2020. Offices were effectively closed for the majority of 2020 and staff travel was negligible once lock-down measures were imposed.

However, as a result of the lockdown, the Company was forced to bring forward technology enhancements and design new working practices to ensure business could continue to be conducted remotely, without the need to attend an office or client site. As the economies in which the Company operates opened-up in early 2021, many of these flexible working practices remain and this, combined with negotiating new energy contracts with renewable energy suppliers, has resulted in further reductions to carbon emissions by Astraeus in 2022.

6. Carbon emission reduction targets

To achieve the target of Net Zero Carbon Emissions by 2030, Astraeus has adopted the following carbon reduction targets which are supported by the initiatives outlined in Section 8 below.

- Within five years (by 2024), the Company will have reduced its Gross Carbon Emissions footprint, on a normalised basis, by 50%.
- By 2030, the Company expects to be Net Carbon Zero.
- Thereafter, the Company will aim to be ‘carbon positive’ through contributions to carbon offsetting projects.



7. Carbon emission reduction initiatives

As a professional services company, Astraeus’s carbon footprint is primarily comprised of emissions generated through:

- electricity, gas, and water use in our offices.
- waste disposal and recycling.
- travelling to attend client meetings.
- commuting to offices.

For this reason, the greatest areas of opportunity to reduce our environmental impact and achieve our Net Zero 2030 target include procuring energy and supplies from renewable/ sustainable sources and using these, minimising waste, and fostering a culture of sustainability.

Our sustainability commitment focuses on three core areas:

- transferring to fully renewable energy suppliers for all Company offices.
- increasing operational efficiency to reduce emissions and waste.
- engaging our staff, clients, suppliers, and other stakeholders in our mission.

Specific initiatives to be implemented by the Company are as follows:

1. Switch to renewable energy backed by REGO certificates

Astraeus pledges to switch to 100% renewable energy sources throughout all its offices by 2025, where it is within its power to do so. In offices where the landlord is responsible for sourcing utility suppliers, Astraeus will work with them to support the switch to renewable energy suppliers. If a landlord is unwilling to consider this, Astraeus will source alternative premises once a lease expires.

2. Reduce emissions from air travel

The Company intends to reduce air travel significantly by facilitating virtual meetings using software programmes such as Zoom and MS teams. Significant progress has already been made with technology enhancements across the Group in 2020 and 2021, to facilitate this initiative.

If air travel is necessary, the Company will endeavour to investigate the travel class that is being used and encourage employees to fly economy class where possible as the business recognises that emissions are much lower than for first or business class.

(*Using the 2019 UK Defra Carbon Factors for a long-haul flight, the emissions per passenger km for first class travel are 0.60kg CO₂e, for business class 0.43kg CO₂e and for economy 0.15kg CO₂e. This is calculated by the amount of space taken up per seat on the planet. This means a one-way flight from London Heathrow to New York JFK airport will have a carbon footprint per person of 3684kg CO₂e for first class, 2671kg CO₂e for business class and 921kg CO₂e for economy class. For those undertaking several trips per year, a switch from business to economy class will mean a reduction in comfort but also a significant different in the associated emissions.)

3. Reduce emissions from road travel

As with air travel, Astraeus intends to reduce road travel as much as possible by choosing to conduct meetings virtually or by prioritising travel by public transport which has a lower carbon footprint.

Astraeus will continue to promote a culture of flexible working, allowing employees to work from home and thus reducing the need for travel to the workplace.

The Company will engage and educate employees in ways of reducing carbon emissions in respect of road travel. Examples of this include:

- encouraging employees to drive a low carbon vehicle such as a hybrid or electric model. The Company has recently added Octopus EV, a specialist electric vehicle leasing company to its

schedule of employee benefits to facilitate this initiative. By 2025, non-EV car leasing will be phased out of the Company's benefits package.

- educate employees on better driving techniques such as avoidance of roof racks (which increase aerodynamic drag and decrease fuel economy), avoidance of speeding and unnecessary acceleration (which reduces mileage by up to 33%), improved maintenance (checking tire inflation, using correct grade of oil etc – all of which improve mileage) and making fewer trips.

4. Reduce emissions from road travel

Astraeus recognises that changing lighting across a building to more energy efficient options such as LED can make a big difference and have already adopted this approach in most of our offices.

The Company intends to switch to 100% LED light sources and install motion sensors (which will automatically ensure lights are switched off if rooms are not in use) throughout all offices by 2025.

5. Optimise heating and cooling systems

Astraeus will implement temperature controls, ensuring heating and air conditioning is timed correctly and according to outside air temperatures. This will minimise over-heating or cooling.

We will ensure that staff are trained on local heating and cooling units to avoid dramatic swings in temperature or take away ability to manually adjust the thermostat. Astraeus will ensure that the boilers and AC units are regularly serviced to ensure they are operating as efficiently as possible.

Where it is possible to do so, Astraeus will consider installing window film, that allows light in but reflects the heat back out during the summer. This gives the benefit of natural light without causing increased need for air conditioning. This film can be reversed during winter so that heat is reflected into the room.

6. Reduce, reuse, recycle

Astraeus pledges to better educate its staff on how to reduce the consumption of items such as electricity, water, food, paper, and packaging. The business will also continue to provide appropriate recycling facilities at all offices and work with landlords to ensure that any waste is recycled and disposed of appropriately.

The Company is not a heavy user of print materials as most communication is handled electronically. However, staff will continue to be educated on sustainable working practices and any printing will be accommodated on 100% recycled paper.

7. Educate yourself, your staff, and your customers

Astraeus recognises that knowledge empowers change. The Company will promote dialogue amongst employees on sustainability, carbon reduction initiatives and support for environmental projects. By making both customers and suppliers aware of the Company's sustainability policies, we will hopefully broaden their awareness and provide ideas for initiatives that they can also use to reduce emissions.

8. Get involved in environmentally friendly projects

Astraeus recognises that the world's biggest and most successful companies are now carrying out initiatives that support environmental causes. Whether that is through a financial contribution or a company-wide effort to personally participate and help with tasks, there is always something that can be done for the environment.

The Company already works closely with different national/ international charities and encourages all staff to carry out hands on work in the community. The future focus of our charitable endeavours will include eco-friendly projects and initiatives to preserve the local environment.

9. Choose sustainable suppliers

Astraeus recognises that selecting a supplier is also an environmentally friendly choice. Astraeus will be building a transparent decision matrix into procurement processes that will benchmark suppliers, based not just on service and cost, but also on their environmental practices and carbon emission reduction plans. The target will be to materially procure goods and services from suppliers that can tangibly demonstrate their plans for Net Zero Carbon in line with Astraeus's own targets.

10. Purchase carbon offsets

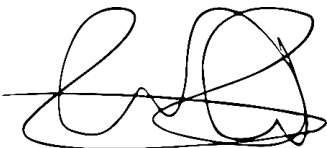
Whilst strategies to avoid, reduce and substitute harmful greenhouse gases must come before offsetting, Astraeus recognises that we cannot deal with all emissions that way. Where the Company is still generating emissions, the procurement of carbon credits or investment in carbon reduction projects will be made, to compensate for the emissions yet to be eliminated.

8. 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 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

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

Signed on behalf of Astraeus Consulting Limited



Greg Coleshill, Chief Executive Officer

<i>Version number</i>	<i>Author</i>	<i>Revision description</i>	<i>Date</i>
5.0	Greg Coleshill	Various	September 2023

APPENDIX A: Data sources

The Company has gathered data from the following sources to calculate carbon emissions. Where data for any periods is missing, the data has been extrapolated rather than omitting from the calculations.

Emission-releasing activity	Source of information
Electricity usage	Total kilowatt hours (kWh) used from electricity bills (either obtained directly or via landlord).
Natural gas usage	Total kilowatt hours (kWh) used from gas bills (either obtained directly or via landlord).
Water supply	Total water supplied in cubic metres (m ³) from water bills (either obtained directly or via landlord).
Business travel (road)	Mileage claims where the cost of business travel in private vehicles has been reimbursed to staff.
Business travel (air and train)	Receipts for details of travel, and use of distance calculation websites to obtain flight distances
Employee commuting	Astraeus designed a short travel survey that was sent out to all staff to collate data. Employees were asked the number of days per week that they travelled to work by each transport mode and the distance of a return journey in miles.
Waste disposal/ recycling	Tonnes of waste-treated by waste type (e.g., paper, glass, waste to landfill) from waste collection provider (Waste disposal notes either obtained directly or via landlord).

APPENDIX A: Data calculations

The Company only has direct control over the utilities at two leased offices. Rather than omit any information for the remaining offices, the business has collected data from landlords and calculated consumption rates based on the % square footage of the office space occupied.

Emissions have been calculated in line with the GHG Protocol Corporate Reporting Standard and using the UK Government's 2022 conversion factors for fuels, gases, and UK electricity.

Where data for any period is missing, it has been extrapolated rather than omitting from the calculations to ensure the results are as accurate as possible.

- **Electric:** The electric usage for the two directly controlled offices were calculated using energy bills obtained directly from the suppliers. The usage for all other offices was calculated using energy information provided by the landlords and extrapolating it where necessary in line with the square footage of the office space occupied.
- **Gas:** The gas usage for those offices supplied with this energy source was either obtained from supplier energy bills or using energy information provided by the landlord and extrapolating it where necessary in line with the square footage of the office space occupied.
- **Water:** The level of water consumption was either obtained from the supplier bills or using information provided by the landlord and extrapolating it where necessary in line with the square footage of the office space occupied.
- **Waste:** General waste/ recycling figures were either taken directly from supplier waste transfer notes or was calculated using waste transfer notes provided by the landlords and extrapolating it where necessary in line with the square footage of the office space occupied. Confidential waste figures for all offices were calculated using actual data obtained from the waste transfer notes of the current supplier (Restore). WEE figures for the business were calculated from waste transfer notes from our central supplier.
- **Business travel:** Business travel is made up of mileage travelled in personal cars, train travel and flights. Car mileage has been calculated using mileage claims where the cost of business travel in private cars has been reimbursed to employees. Train and flight mileage has been calculated using start and end location details from reimbursed expenses or company credit card receipts, and cross referenced with online mileage calculators.
- As a company Astraeus does not have any data on commuting for 2019. However, to be as accurate as possible in our reporting, a travel survey was sent out in 2021 (and annually thereafter) and data was collated on mode of transport, mileage, and number of days a week travelled. This was then used to calculate an estimate for 2019.