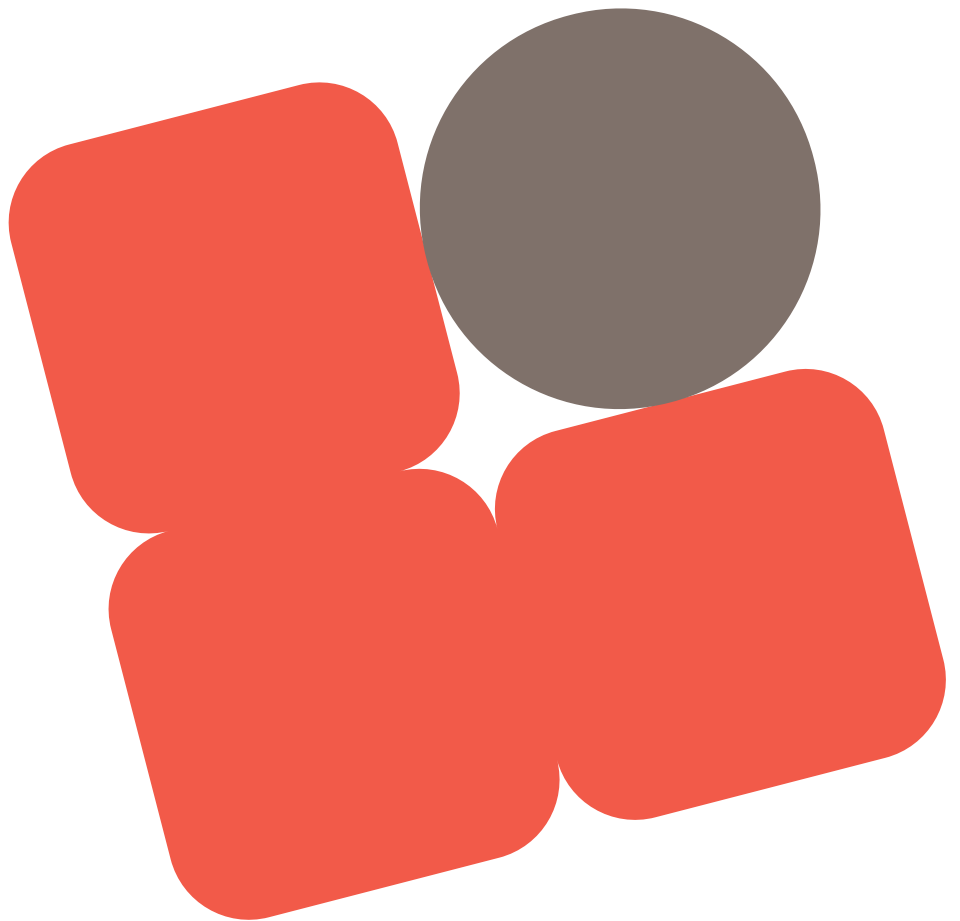


# Net Zero Report

## Carbon reduction plan

FY24



● Our guiding principle, “do the right thing, even when no one is looking”, remains as foundational today as it was at our inception.

## ● Executive endorsement



“We are delighted to report a **reduction in emissions per employee and candidate** from our FY22 base year.”

We are thrilled to present our third Net Zero Report for FY24, showcasing the significant strides we have made towards achieving Net Zero by 2045. Thanks to the relentless dedication of our ESG Committee and our passionate network of Environmental Champions, we have made remarkable progress in raising awareness and implementing impactful initiatives across our business to reduce carbon emissions and advance our sustainability targets.

The Edwin Group has always embraced its social responsibility, and we are proud to support our businesses and communities in contributing to a sustainable future. Even as we continue to expand and grow, we are delighted to report a reduction in emissions per employee and educator from our FY22 base year. This is a testament to the measures we have taken

to reduce our emissions, such as switching to green electricity and gas suppliers. This accomplishment is particularly noteworthy given our substantial growth over the past three years.

Looking ahead, we are committed to building on this momentum. We will continuously monitor our progress and refine our data collection methods to ensure the highest accuracy in our calculations. Our ESG Committee and Environmental Champions will continue to educate and inspire our teams, fostering a culture where every individual takes responsibility for helping us achieve our ambitious Net Zero goals. Together, we are paving the way for a brighter, more sustainable future.

**Liam Roberts, CEO, The Edwin Group**



# About us

We are The Edwin Group, a collective of like-minded education professionals committed to positively impacting young lives. As a values-led UK-based company, we work nationally with schools and multi-academy trusts to recruit and retain top-quality leaders, teachers, and support staff.

Our mission is to support schools, educators, and caregivers, minimising the challenges in the education sector. We strive to create a positive impact within our communities and the environment by using education as a foundational tool to those around us and leading by example. Over the years, we have partnered with and acquired companies that share our values and make unique contributions to our mission.

## Progressing towards Net Zero with Sustainable Growth

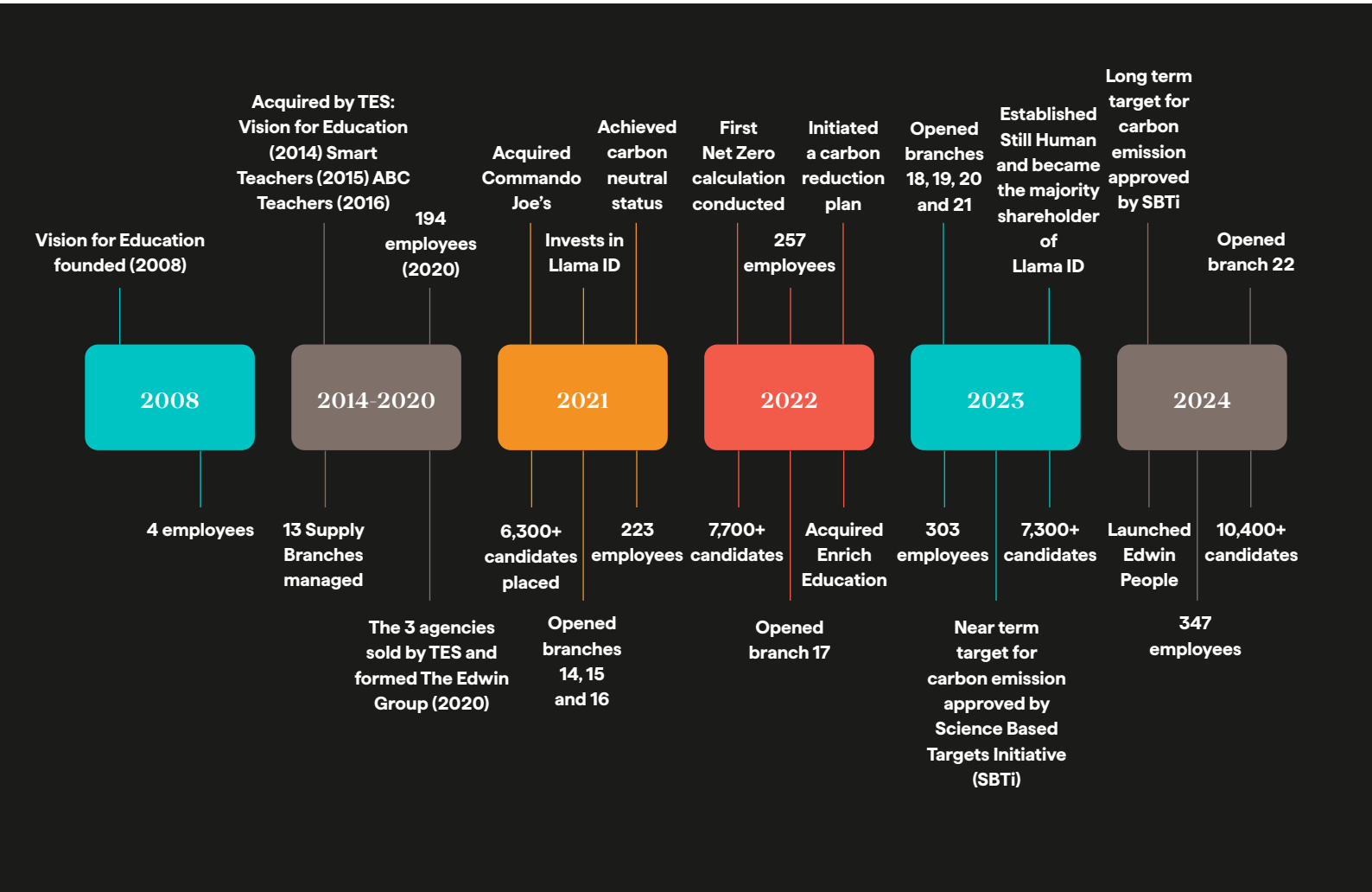
The Edwin Group is committed to achieving Net Zero emissions while experiencing substantial business growth. Since our baseline emissions calculation in 2022, we have expanded by an average of 42% in turnover, employees, candidates, and square footage. Despite this growth, our carbon emissions have only increased by 15%, demonstrating our dedication to sustainability. As we continue to grow, we remain focused on maintaining a lower carbon intensity ratio, aligning with our Net Zero goals.

42%

Business Growth: Increase across turnover, employees, candidates, and square footage since 2022

Despite this growth, our emissions have increased by only 15%, which is significantly lower than business growth.

Green Initiatives: Switching to green energy contracts, placing candidates closer to home, and capturing high-quality data for emissions calculations.



# ● Commitment to Net Zero

We began our Net Zero journey in 2022 when we expanded our emissions calculations from Streamlined Energy and Carbon Reporting (SECR) to a full Scope 1, 2, and 3 emissions report using the Green House Gas Protocol (GHG). We are now in our third year of reporting and our commitment to achieving Net Zero by 2045 remains strong as we identify opportunities for reducing our carbon emissions across the business. We are focused on taking necessary actions and enhancing our understanding of how we can positively impact our operations to reduce our negative impact on the environment.

During FY24, we have continued to diligently collect and analyse the essential data required for our calculations. We engaged with our landlords to obtain more accurate information and conducted our annual employee commuting survey. This survey provides invaluable insights into our employees' commuting habits, enabling us to make informed business decisions that can support and benefit our staff and the planet.

Looking ahead to FY25, we are committed to reducing our annual emissions and trust we will achieve the following:



**34%  
reduction**

**34% reduction in our Scope 1 and 2 emissions by 2030.**



**Carbon  
neutral**

**Continuing to offset our residual Scope 1 and 2 emissions to remain carbon neutral via high-quality verified offsets.**



**95%  
overall reduction**

**95% overall reduction in all Green House Gas (GHG) emissions across Scopes 1, 2 and 3 by 2045, offsetting any residual emissions via high-quality nature based or direct air capture projects and becoming Net Zero.**

**To achieve this goal, The Edwin Group has taken the following actions:**

01

Appointed an external, specialist carbon consultancy to collate and verify data, calculate carbon emissions and help advise on carbon reduction options.

02

Set the base year (September 2021 – August 2022) and calculated our carbon footprint in line with the GHG protocol for that base year:

**Scope 1**

- Gas, transport (owned and leased vehicles) and refrigerant gases

**Scope 2**

- Electricity

**Scope 3**

Of the 15 categories (8 upstream and 7 downstream) we have selected the following:

- Category 1 – Purchased goods and services
- Category 2 – Capital goods and services
- Category 3 – Fuel and energy
- Category 4 – Upstream transportation and distribution
- Category 5 – Waste
- Category 6 – Business travel
- Category 7 – Employee commuting and working from home
- Category 12 – End-of-life treatment of sold goods
- Category 15 – Investment

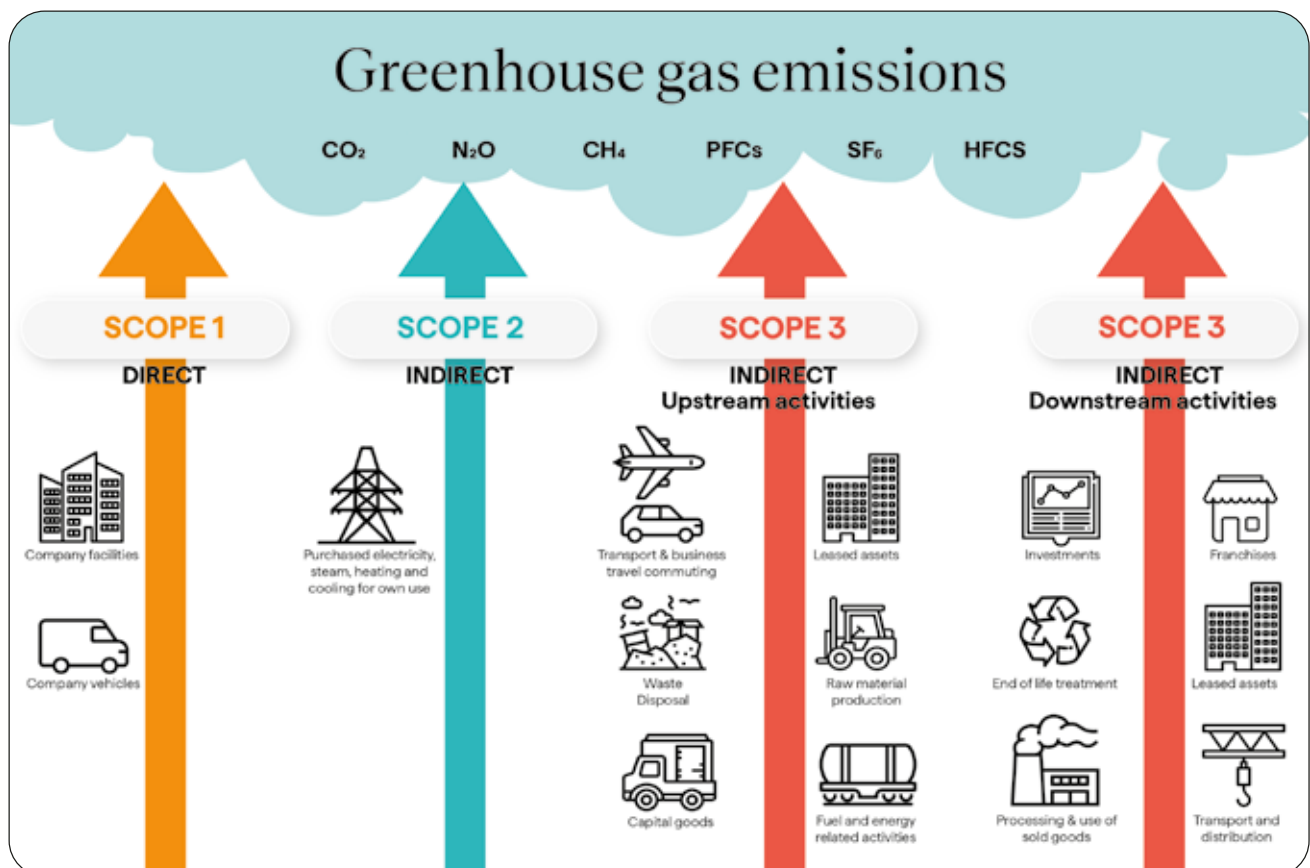
03

Created a carbon reduction plan for each Scope and Category.

04

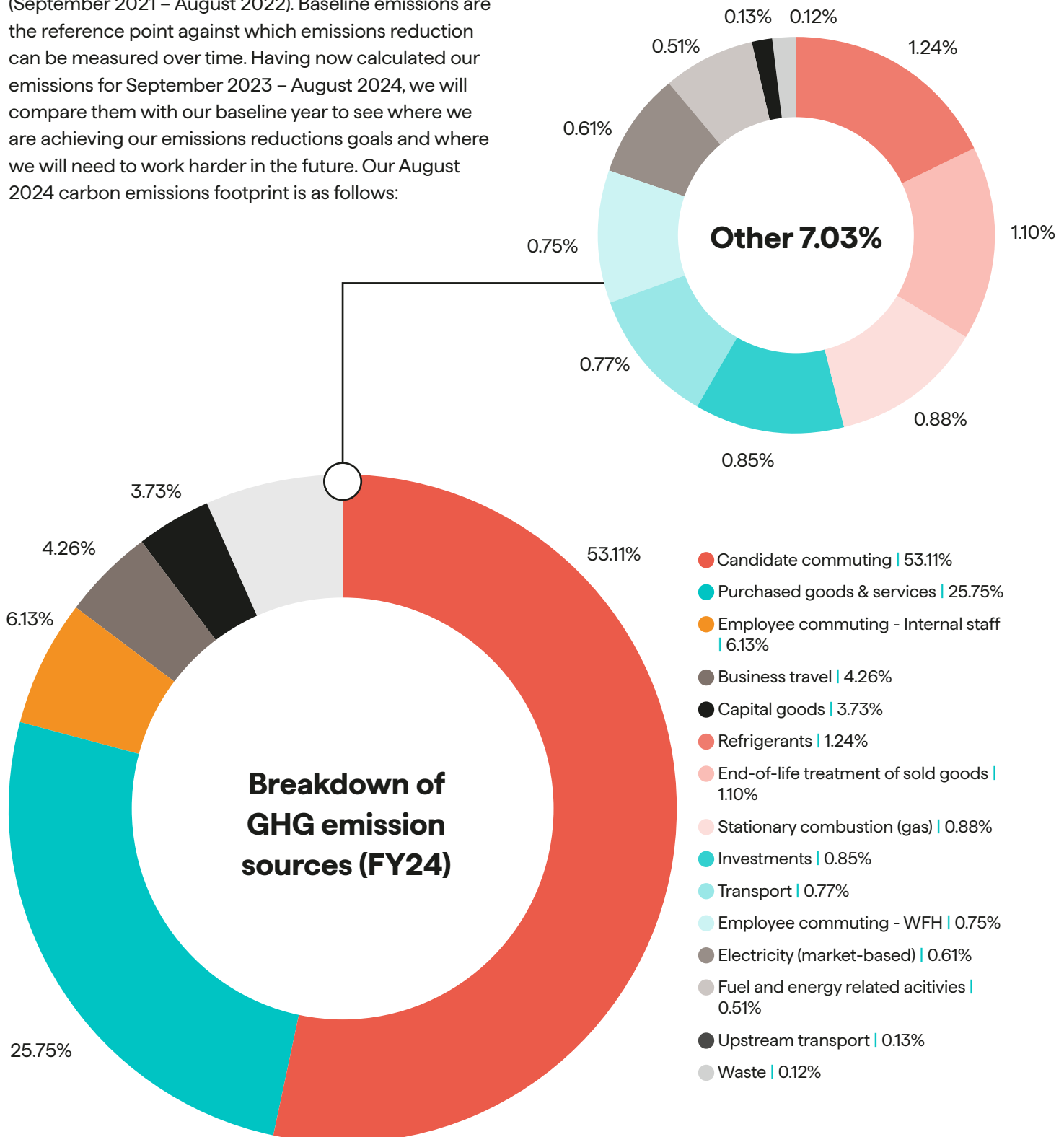
Set the Net Zero date and committed to updating our carbon footprint annually with this being our second post base year.

**Overview of GHG Protocol scopes and emissions across the value chain**



## ● Emissions footprint

This is our third year calculating and reporting our GHG emissions footprint against our baseline year (September 2021 – August 2022). Baseline emissions are the reference point against which emissions reduction can be measured over time. Having now calculated our emissions for September 2023 – August 2024, we will compare them with our baseline year to see where we are achieving our emissions reductions goals and where we will need to work harder in the future. Our August 2024 carbon emissions footprint is as follows:



Below is an itemised breakdown showing the amount of carbon emissions (tCO<sub>2</sub>e emissions) produced by each scope and category from September 2023 – August 2024 calculation in comparison to the baseline emissions of September 2021 – August 2023.

Scope/Category	Sub-category	Total tCO <sub>2</sub> e emissions FY2022 (Base year)	Total tCO <sub>2</sub> e emissions FY2023	Total tCO <sub>2</sub> e emissions FY24	% for FY24	% difference from Base year
<b>Scope 1</b>						
Stationary combustion (gas)	Gas consumed	34.02	45.78	52.54	0.9%	54.4%
Transport*	Owned and leased vehicles	37.04	37.78	45.64	0.8%	23.5%
Refrigerants	HVACs	47.11	14.54	73.77	1.2%	56.6%
<b>Scope 2</b>						
Electricity (Location-based) <sup>1</sup>	Purchased electricity, for own use (grid average)	36.59	30.20	32.47	N/A	-11.3%
Electricity (Market-based) <sup>2</sup>	Purchased electricity, for own use (specific contract)	36.59	44.50	38.42	0.6%	5%
<b>Scope 3</b>						
Cat 1: Purchased goods and services	Goods and services	1,047.87	1,074.72	1,529.89	25.8%	46.0%
Cat 2: Capital goods	CapEx expenditure	90.62	41.32	221.36	3.7%	144.3%
Cat 3: Fuel & energy-related activities	WTT <sup>3</sup> & T&D <sup>4</sup> losses from electricity, stationary combustion of fuels and transport	19.43	36.18	31.57	0.5%	62.5%
Cat 4: Upstream Transport	The warehousing and transport of goods from Tier 1 suppliers	-	-	7.73	0.1%	-
Cat 5: Waste	Waste generated in operations	1.57	3.36	7.11	0.1%	351.7%
Cat 6: Business travel	Land and air travel and hotel stays for business purposes WTW	197.56	149.79	253.27	4.3%	28.2%
Cat 7: Employee commuting – Internal staff	Employees commuting to and back from work (WTW)	157.75	421.09	364.33	6.1%	131%
Cat 7: Candidate commuting	Candidates commuting to and back from work (WTW)	3,014.06	4,771.38	3,155.32	53.1%	4.7%
Cat 7: Employee working from home	Employees working from home (WFH)	13.45	40.83	44.52	0.7%	231.1%
Cat 12: End-of-life treatment of sold goods	Waste disposal and treatment of products sold (by customers)	61.40	94.69	65.42	1.1%	6.5%
Cat 15: Investments	Investments in other companies for profit	4.08	28.75	50.69	0.9%	1,142.7%
<b>Total Gross Emissions (Location-based)</b>		<b>4,762.53</b>	<b>6,922.23</b>	<b>5,935.62</b>	<b>-</b>	<b>24.63%</b>
Less emissions avoided by procurement of renewable electricity				(12.62)		
Less emissions avoided by production of renewable electricity				(0)		
<b>Total Gross Emissions (Market-based)</b>		<b>4,762.53</b>	<b>6,937</b>	<b>5,942</b>	<b>100%</b>	<b>24.76%</b>
Less carbon offsets		(236)	(346)	(253.39)		
<b>Total Net Emissions</b>		<b>4,526.53</b>	<b>6,591</b>	<b>5,689</b>	<b>-</b>	<b>31.26%</b>

\* These emissions have been rebaselined as a result of new information that The Edwin Group has provided to enhance accuracy

<sup>1</sup> Location-based represents emissions from electricity consumption based on grid average emissions

<sup>2</sup> Market-based represents emissions from electricity consumption based on specific energy contracts

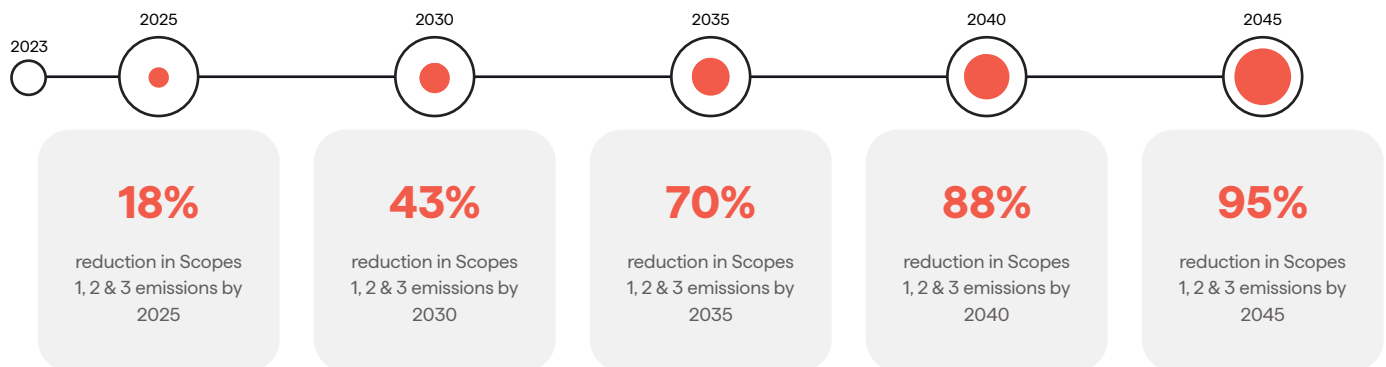
<sup>3</sup> WTT – Well-to-tank emissions. Emissions associated with the extraction refinement and transport of fuels before consumption

<sup>4</sup> WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels



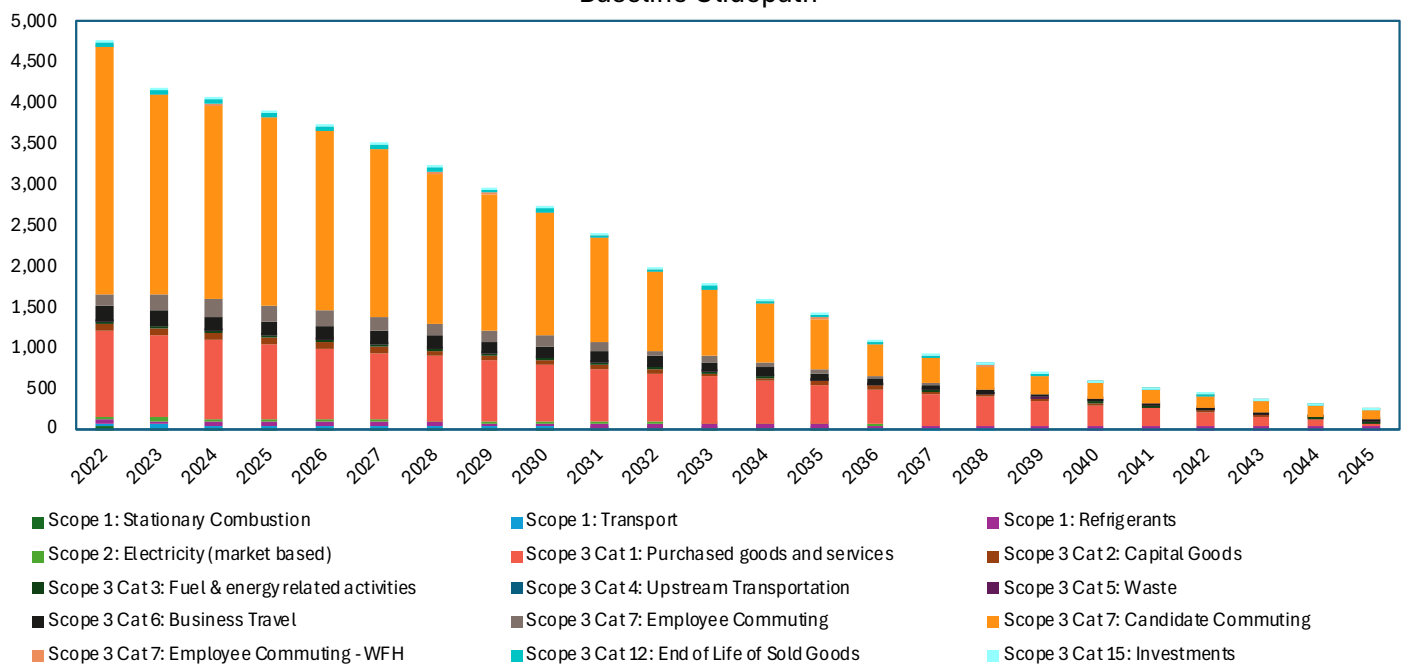
# Emission reduction targets

By continuing our efforts to achieving Net Zero with several planned actions over the next few years, we have maintained our ambition to achieve the following carbon reduction targets:



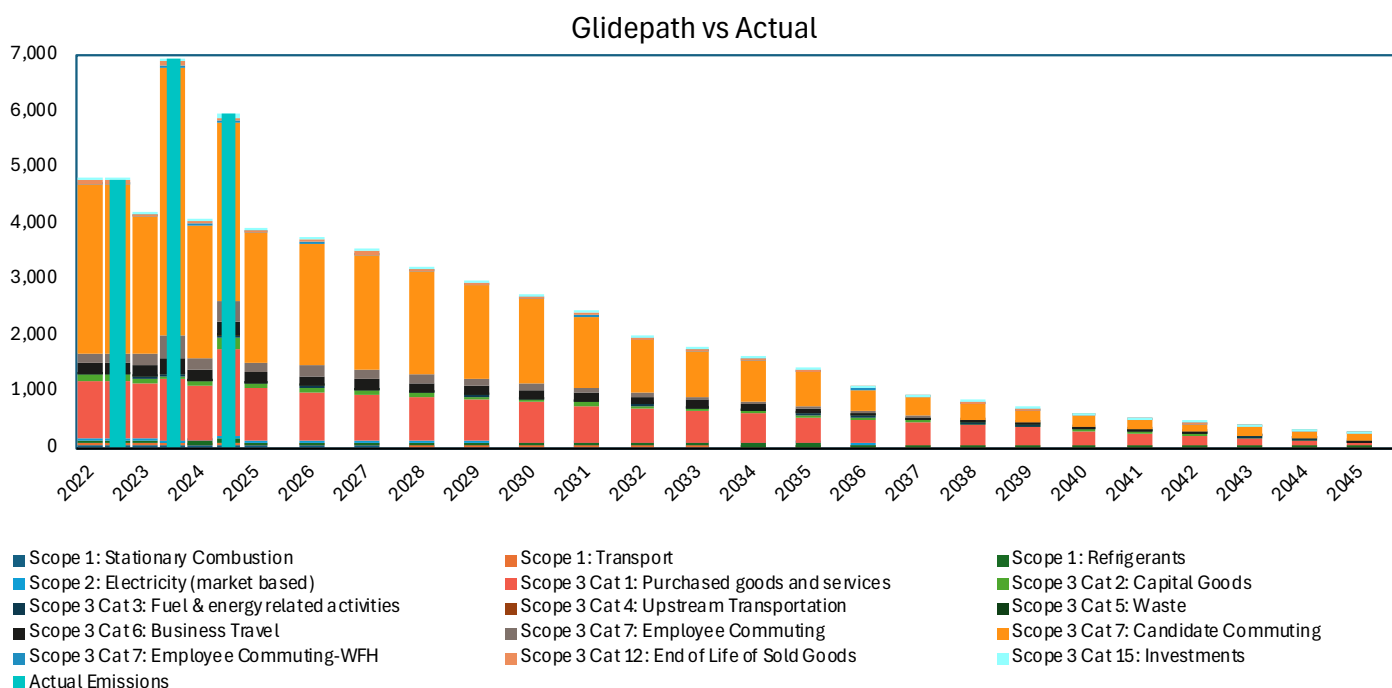
## Carbon Reduction Plan (Total emissions Scope 1, 2 and 3)

Baseline Glidepath



### Carbon Reduction Plan Actual vs Target (Total emissions Scopes 1, 2 and 3)

To track and measure progress towards our Net Zero target, we will compare our annual emissions in line with our base year targets. In reference to the graph below, our carbon footprint has increased since our baseline year. The reason for this is twofold, firstly, we have experienced organic growth within our business, acquiring companies and additional employees which has resulted in higher carbon emissions. Secondly, our baseline year reflects a period of time following the Covid-19 pandemic, during which, The Edwin Group was not operating as 'business as usual'. This resulted in a lower production of carbon emissions.



The Edwin Group focuses on reducing our own emissions, with significant planning and finances dedicated to this effort. Despite a notable decrease in emissions this year, FY24, compared to last year, FY23, our overall emissions are 23% higher than our base year.

To further understand the increase in our emissions and to view a more representative comparison of year-on-year emissions, we have recorded them using intensity ratios which allow us to track our emissions as our business expands and develops. The intensity ratios presented below are for our base line year, FY22, and for our current reporting year, FY24.

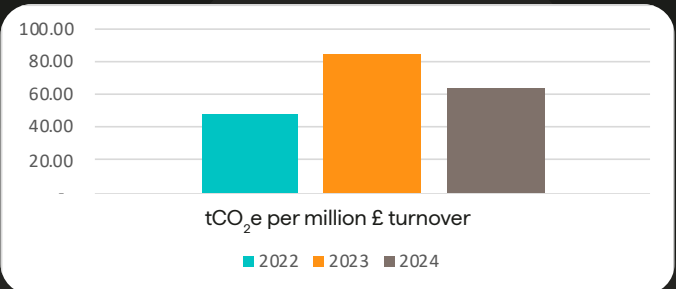
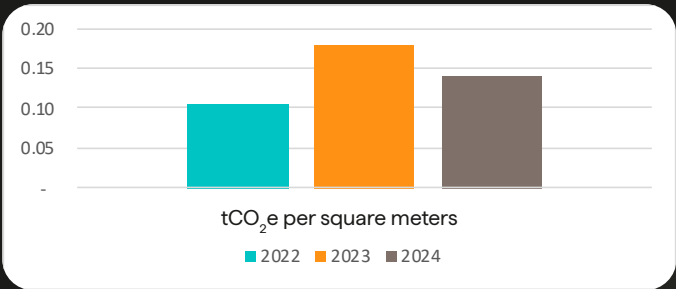
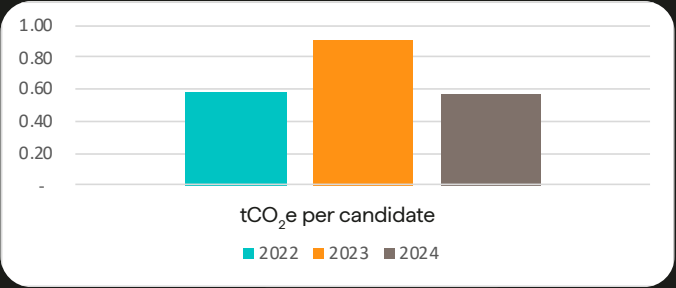
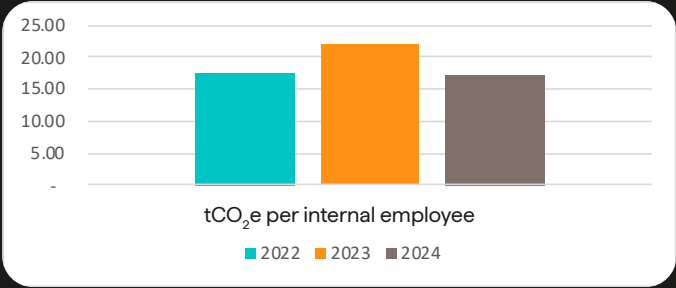
Intensity ratios	Qty		Gross Emissions (Location-based)		Gross Emissions (Market-based)		Net Emissions	
Year	FY22	FY24	FY22	FY24	FY22	FY24	FY22	FY24
tCO <sub>2</sub> e emissions per average internal employee	257	347	18.53	17.13	18.53	17.15	17.61	17.15
tCO <sub>2</sub> e emissions per candidate	7,741	10,426	0.62	0.57	0.62	0.57	0.58	0.57
tCO <sub>2</sub> e emissions per m <sup>2</sup>	25,446.00	42,612.67	0.11	0.14	0.11	0.14	0.11	0.14
tCO <sub>2</sub> e emissions per million £ turnover	72.50	94.38	50.46	62.89	50.46	62.96	47.96	62.96

By analysing the intensity ratios, we can further support the rationale of our increased emissions from the base year. At present, our emissions per employee and candidate have marginally reduced by 2.5% on average from our FY22 base year whereas the intensity ratio per square metre and per million £ turnover indicate an increase of 31%.

Since our base year calculations, we have seen an increase in employees of 34% and a growth in locations from 18 to 28 through the acquisition of five businesses along with their premises, staff, and associated costs. This growth has resulted in a 67% increase in square metres of office space. These increases are significantly greater than the emission output increase we see detailed in the itemised emissions table and graphs.



The below graphs are representative of the intensity ratios inclusive of all three years of calculations.



# ● Environmental management measures and emission reduction plan

To successfully reduce our emissions year-on-year, we have engaged the services of Sustainable Advantage to advise The Edwin Group on global best practices on carbon reduction. We recognise that progress is achieved through planning and strategising, and have developed a carbon reduction plan to aid our progress.



## SCOPE 1: Stationary combustion

Our emissions in this area have increased by 54.4%, however, this remains below the 67% growth in floor area as our organisation has expanded. The majority of our offices are leased as part of a shared building. Where this is the case, we have little control over the contract type and gas source which is being supplied to the building. However, we will continue with the following actions to encourage landlords to opt for more sustainable practices and to reduce our gas consumption:

- Engage with our landlords and encourage, where possible, the replacement of brown gas consumption with renewable gas consumption.
- Encourage our landlords to reduce reliance on gas use and replace gas boilers with electrical heating systems, such as air source heat pumps, infra-red panels and electric storage heaters, where practicable.
- Engage with our landlords to ensure that all our facilities use minimal heating by making sure buildings are fully insulated.
- Identify sites with high gas consumption and encourage landlords to perform energy surveys to identify capital expenditure (CapEx) opportunities.



## SCOPE 1: Refrigerants

Fugitive emissions from refrigerant gasses remain a low impact area despite increase in emissions in comparison to FY22. However, where necessary, we will encourage landlords to fit leak detection systems and follow a regular maintenance schedule.



## SCOPE 1: Transport – Owned and leased vehicles

Our fleet of vehicles from Commando Joes and Enrich include 7 Diesel vehicles, 1 Petrol, 1 Hybrid and 1 Electric Vehicle (EV). We will continue to review and evaluate the usage of each vehicle during contract renewals and consider electrifying the fleet where possible.



## SCOPE 2: Electricity

Scope 2 has seen a 5% increase in emissions from FY22 despite the 67% increase in location of offices. Over the past two years, we have progressively moved our energy supply from brown contracts to renewable electricity.

Similarly to Scope 1 Gas emissions, we have little control regarding the contracts in place in the management properties so we will continue to encourage our landlords to complete an energy survey to identify CapEx opportunities as well as implementing the following actions to further help our electricity consumption:

- Direct Environmental Champions to collate ideas from colleagues across our organisation, which can then be shared and put in practice where practicable.
- Continue to procure energy efficient laptops for all new staff and providing training using the laptops to ensure that their laptops are consuming the least amount of energy.
- Issue guidance around the importance of turning off IT equipment when not in use.
- Encourage the use of energy efficient systems in our offices wherever possible e.g., replacing lights with LED and using passive infra-red sensors (PIRs) where possible.



## SCOPE 3: Purchased goods and services

This year has seen a 46% increase in emissions from purchased goods and services from FY22, despite an 80% increase in carbon material spend. This category accounts for 25.8% of this year's emissions. We recognise that achieving carbon reductions in this category depends on our suppliers' efforts to lower their carbon emissions and increase their carbon awareness as the UK progresses towards its Net Zero 2050 goal. However, we believe we can make a positive contribution to our carbon reduction plan by encouraging change using the following steps:

- Engage with tier 1 suppliers to first understand their carbon footprint by sending out carbon surveys.
- Continue to apply a supply chain balanced score card approach to supplier selection. See Appendix A for further details.
- Create a procurement policy to support a balanced score card approach.
- Work with and support suppliers to encourage carbon reduction behaviours, reduce their emissions and collaboratively set carbon emissions reductions targets.



### SCOPE 3: Category 2: Capital goods

Like Scope 3 category 1, we realise the GHG reductions in this category will come from suppliers manufacturing products that have less impact on our environment. Scope 3 Category 2 accounts for 3.7% of this year's total emissions, despite being 144% higher than FY22. We believe this will fluctuate over the years depending on investments made and we will practice the same principles used for Category 1 – Purchased goods and services to encourage emission reductions.



### SCOPE 3: Category 5: Waste

As an office-based business, waste continues to account for a minimal proportion of our carbon emissions, 0.12%. Where possible, we have consolidated our waste contracts for better analysis and data collection. However, in our landlord-owned offices, we support our Environmental Champions to instigate behavioural change and continue to educate employees on how we can reduce the amount of waste that enters the bin. We are doing this through staff engagement programmes and campaigns to provide clear, consistent information to minimise waste and maximise recycling.



### SCOPE 3: Category 6: Business travel

Business travel covers a wide range of different emission types such as business miles reclaimed by our Commando Joe's and Enrich instructors, business transport (planes, trains, and taxis), hotel stays, and food consumed during business trips. Since our base year calculations in FY22, our headcount has grown significantly, resulting in a higher volume of business travel claims. Additionally, enhancements to our data collection processes have provided more accurate reporting. Both of these factors have contributed to a 28.2% increase in emissions this year. To address this and encourage reductions in emissions within this category, we are implementing the following actions:

- Educate and publicise the benefits of public transport over personal vehicles.
- Consider staying in low carbon and ESG focused hotels.
- Engage with the large hotel chains and ask questions about their Net Zero commitment.
- Create a policy requirement with a named list of hotels that are more ESG/lower in carbon.
- Encourage the uptake of EVs by introducing an Electric Vehicle salary sacrifice scheme and considering the installation of EV charging points at our sites, where practical.
- Continue to improve data collection and data granularity for more accurate calculations.





### SCOPE 3: Category 7: Employee commuting – Internal employees

Internal staff commuting accounts for 6.1% of our FY24 emissions. When we conducted our base year calculations in FY22, due to Covid-19 our employees were working from home for extended periods. Since then, most employees work in our offices four days per week. Combined with our growing headcount, this has naturally led to an increase in commuting emissions. Whilst we have limited influence over the modes of travel our employees choose for their commute, we are committed to supporting sustainable options. Insights from our employee commuting survey suggest a positive shift towards electric and hybrid vehicles over the next five years. To encourage this transition and improve our overall approach to commuting emissions we will:

- Consider the introduction of an EV Salary sacrifice scheme.
- Provide guidance on the benefits of public transport compared to personal vehicle use.
- Continue enhancing our data collection processes to ensure accurate reporting.
- Educate our employees on how to provide better data for calculation purposes.
- Investigate and understand barriers to public transport use.



### SCOPE 3: Category 7: Candidate commuting

Candidate commuting is and will remain an integral part of the service we provide to schools nationwide which is why 53.1% of the emissions for FY24 are from candidates alone. We understand the magnitude of these emissions and that we have very limited influence over which modes of travel our candidates choose to use whilst commuting. We will continue to encourage our candidates to join us on our sustainability journey and hope to see the positive changes as suggested from our candidate commuting surveys conducted each year. Over the coming year we will:

- Encourage a larger response rate for the survey from candidates.
- Educate candidates on how to provide better data for calculation purposes.
- Investigate and understand why candidates are not using public transport and the barriers they are facing.







### SCOPE 3: Category 7: Employee homeworking

Working from Home emissions account for a small 0.7% of our FY24 total emissions and are considered a low impact area. We have seen an increase in this category, attributed to the growth in our workforce and the introduction of flexible working arrangements, which allow employees to work from home one day per week. Additionally, by enabling fully remote roles for certain positions, we have successfully recruited talent from further afield, ensuring we attract the right skillsets. These initiatives have had a positive impact on The Edwin Group's growth and employee satisfaction while also contributing to a reduction in commuting emissions – a category with a significantly larger environmental footprint. To enhance our understanding of employee working from home practices and further improve emissions in this category, we plan to implement the following measures in the coming years:

- Establish current trends with a detailed working-from-home survey. The aim being to gather accurate data and understand the barriers to reducing emissions faced by employees.
- Use the survey to evaluate how employees can lead more sustainable lifestyles.
- Promote best practice with home working guides.
- Provide support and information for procuring renewable electricity.



### SCOPE 3: Category 12: End-of-life treatment of sold goods

Commando Joe's provides boxes of equipment to their schools across the UK to support them in the delivery of exciting and adventurous activities that enhance their character education programmes. Enrich joined The Edwin Group midway through FY23 and did not include their equipment in last year's report. This is the first year we have included the emissions from Enrich's Quidditch equipment to calculations our which have contributed to the 6.5% increase in emissions from FY22.

Over the course of the next year, we will gather weight data for the items in Commando Joe's boxes to apply a 'waste-type-specific' method of calculation across the board rather than spend analysis.



### SCOPE 3: Category 15: Investments

Emissions from our investment companies account for 0.9% of our total FY24 emissions and therefore this remains a low impact area for the group. We increased our investment in Seekerstream Limited during FY24, which has accounted for a rise in this category.

## ● Conclusion

A critical part of our ESG programme is calculating our emissions and reducing our impact on climate change and the planet. As part of this, we have chosen to recalculate our carbon footprint annually for each year ending 31st August until we reach Net Zero in 2045, with 2024 being our second post-base year. This year we saw a total increase of 29.5% (Net) across scopes 1, 2 and 3 in comparison to our baseline year and we can clearly attribute this increase to the growth and expansion of The Edwin Group and the positive progress we are making in the education industry. However, we are encouraged by the fact that our emissions per member of internal staff, candidate, and per square metre of office space have reduced on average by 9%. This reduction sets us on a promising path for further future reductions.

We will continue to track our performance against our targets and adjust our approach and calculation

methods each year as we improve our data collection. We will also develop our relationships with tier one suppliers and landlords to ensure we stay on track to hit our Net Zero target by 2045. In addition to developing a pathway for absolute emissions reduction, we have offset the carbon emission impacts of our business's Scope 1 and 2 areas, where we have direct control, as well as three categories from Scope 3 for the past two years. We will continue to offset our Scope 1 and 2 emissions as well as 3 categories of Scope 3 for FY24 and retain our Carbon Neutral status. The Edwin Group will continue to do all we can to minimise our emissions and promote change across our business to achieve our goal of reducing our overall environmental impact.



## ● Emissions methodology – inclusions within current numbers:

When calculating carbon emissions, the GHG Protocol Corporate Accounting and Reporting Standard states that a company must set its organisational boundaries. This can be done either by an “Equity Share” or a “Control” approach. The Equity Share approach reflects a company’s economic interests and percentage ownership of companies or subsidiaries to assign GHG emissions. The Control approach can follow two routes and defines the boundary by looking at either how much Financial or Operational Control a company has. To cover all our operations and subsidiaries, we have selected the Operational Control method when setting our organisational boundary. The Operational boundary will include all three Scopes as outlined by the GHG Protocol. Our emissions are reported in tCO<sub>2</sub>e and have been calculated utilising the following formula:

$$\text{Source emissions data} \times \text{conversion factor}^* = \text{total source emissions}$$
$$\text{Source unit} \times (\text{tCO}_2\text{e/unit}) = \text{tCO}_2\text{e}$$

\*Conversion factors are primarily derived from the latest:

- UK Government GHG conversion factors for Company Reporting
- DEFRA (Department for Environmental, Food and Rural Affairs)
- Environmentally extended input-output (EEIO) tables



## Scope 1

Sources such as onsite (or “stationary”) natural gas combustion and mobile fuel combustion from leased and company-owned vehicles have been calculated under Scope 1 emissions as well as refrigerant gases that have been used to top up leaks or fill new HVAC systems.

## Scope 2

Purchased electricity was the only identified Scope 2 emissions source. As per the GHG Protocol Scope 2 Guidance, Scope 2 emissions have been calculated and reported using two separate methodologies:

- A location-based method reflecting the average emissions intensity of grids on which energy consumption occurs.
- A market-based method reflecting emissions from the electricity that The Edwin Group has purposefully chosen. This accounts for energy purchased from green energy suppliers.

## Scope 3

### Category 1: Purchased goods and services

This includes all upstream (i.e., cradle-to-gate) emissions from the production of goods purchased by The Edwin Group in the reporting year.

### Category 2: Capital goods

This includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods and delivery of capital related services, purchased or acquired in the reporting year.

### Category 3: Fuel and energy-related services

This relates to transmission and distribution losses, and the well-to-tank emissions for all fuels consumed as a result of The Edwin Group’s operations:

- Well-to-tank emissions account for all the emissions related to the extraction, production, and shipping of fuels excluding only the direct combustion of the fuel.
- Transmission and distribution losses account for all the energy that is lost between the electricity production in the powerplant and when it is used (e.g. resistance in power lines).

### Category 4: Upstream transportation and distribution

We were unable to gather valuable data on the distribution of products purchased by The Edwin Group and it has been assumed that the emissions associated with this category would be comparatively small. Considering the difficulty to gather data, we have proceeded to acknowledge the emissions here by using a spend analysis from the courier and shipping services disclosed under Scope 3 Category 1 Purchased goods and services.

### Category 5: Waste

This includes emissions from third-party disposal and treatment of waste generated in The Edwin Group’s operations in the reporting year.

- We have utilised the ‘waste-type-specific’ method, which involves using emission factors for specific waste types and waste treatment methods.

### Category 6: Business travel

This includes emissions from the transportation of employees for business-related activities and related hotel stays. Travel includes employee-owned vehicle mileage as well as business travel in vehicles owned or operated by third parties, such as aircraft, trains, buses, and cars or taxis.

- We have used a distance-based method which involves determining the distance and mode of business trips, and then applying the appropriate emission factor for the mode used where possible

- We have used the number of nights stayed in hotels to calculate the emissions
- We have calculated the emissions of food consumed during business trips using extended input output tables

#### **Category 7: Employee commuting**

This includes emissions from the transportation of employees between their homes and The Edwin Group's offices or the schools which the candidates are travelling to. Emissions from employee commuting may arise from car, bus, train, or taxi travel. This category also includes emissions from home working.

- An employee commuting survey was conducted for both internal staff and candidates and the results were extrapolated for the greater population of The Edwin Group to form representative emissions for FY24.

- We have also included energy consumption and waste production which occur from employees working from home in this category.

#### **Category 12: End-of-life treatment of sold goods**

This includes all the emissions for post customer waste for Commando Joe's educational boxes and Enrich's Quidditch equipment supplied to our schools. We have utilised both a 'spend- analysis' method where weight data was not known and a 'waste-type-specific' method, which involves using emission factors for specific waste types and waste treatment methods.

#### **Category 15: Investments**

At present, the investment company's Scope 1 and 2 emissions are unknown, therefore we have applied a 'spend-analysis' on the total revenue and then apportioned to The Edwin Group using an equity share approach.

## Emissions methodology – non-material exclusions for FY23 baseline emissions

#### **Category 9: Downstream transportation and distribution**

Is excluded from FY22 baseline emissions as our Instructors from Commando Joe's and Enrich deliver our boxes and equipment whilst travelling to a site they will work at. These emissions are calculated in Category 6 - Business Travel. In instances where this cannot happen, we do not currently have the data required to calculate these emissions.

#### **Category 10: Processing of sold products**

Is excluded from FY23 baseline emissions as we do not manufacture and sell products that require additional processing before reaching the final customer.

#### **Category 11: Use of sold products**

Is excluded from the FY23 baseline emissions as we do not sell products that have a direct emission as a result of their use.

#### **Category 13: Downstream leased assets**

Is excluded from FY23 baseline emissions, as we do not own any leased assets that we lease to other businesses.

#### **Category 14: Franchises**

Is excluded from FY23 baseline emissions, as we do not operate franchises.

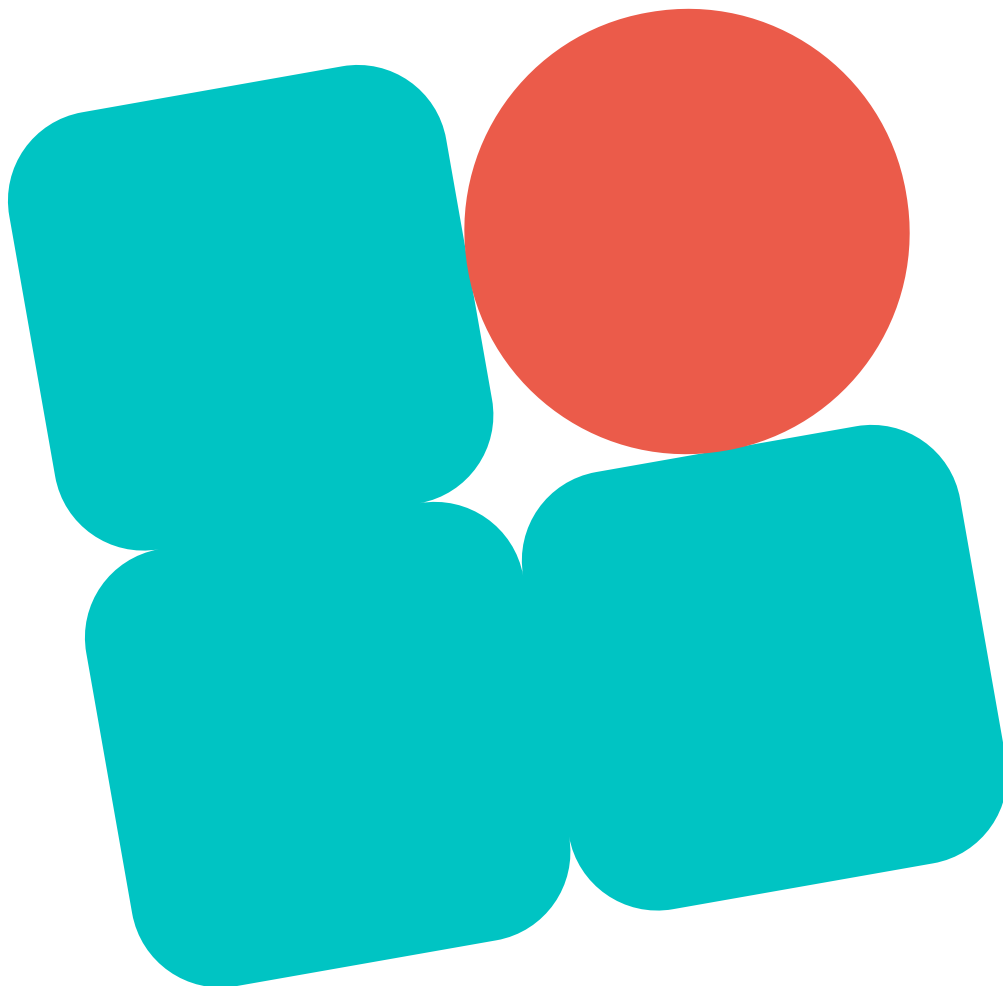
# ● Appendix

## **Evaluating your supply chain: A balanced score card approach**

The Balanced Scorecard directly links supply-chain requirements and measurements to your sustainability strategy objectives. It moves away from cost only if that is the current approach and expands the quality element to include a broader range of ESG related topics, if you already apply cost and quality considerations in procurement.

To do this:

- Establish your 'pillars' for the basis of the Scorecard's measurements e.g., behaviours, carbon, community, social value and improvement
- Apportion your weighting to the pillars
- Consider a phased approach to gradually introduce topics
- Regular reviews as your Sustainability Strategy develops



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