

# **CARBON REDUCTION PLAN**

## **North Highland UK**

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Publication Date: December 2024

## Commitment to achieving Net Zero

North Highland UK is committed to achieving Net Zero emissions by 2050. Anthropogenic activities are estimated to have caused approximately 1.0°C of global warming above pre-industrial levels, increasing at an average rate of 0.2°C per decade (IPCC, 2019).<sup>1</sup> Therefore, reaching and achieving net zero anthropogenic global CO<sub>2</sub> emissions is vital to reducing the degradation of natural and human systems.

North Highland recognises that the Green Transformation will be hugely reliant on human behaviour and change management. As Change and Transformation specialists, North Highland appreciates the importance of authenticity and cultural change in achieving a successful sustainability strategy. Therefore, over the past twenty-four months our Environmental, Social and Governance (ESG) Team have been researching and defining a clear and concise position statement on sustainability and emissions reduction.

In 2024, North Highland is committed to achieving the following:

- Sign up to and implement a firm-wide environmental management system.
- Completed company-wide reporting to the Carbon Disclosure Project.
- Committed to the Science Based Targets Initiative (SBTi).
- Implement an enterprise-wide identification and analysis of actions to reduce gross and net emissions including a global travel policy and contractual offsetting.
- Educate staff and clients on the importance of climate change and ESG disclosure.

As a professional services firm, North Highland's carbon emissions are considerably lower than other industries. Consequently, our biggest impact in the environmental arena will be through leveraging our Change Management experience to aid the transition to a carbon-neutral economy and our contribution to industry transformation, particularly in Energy and Utilities. This transformation will be disruptive across all industries and therefore collaboration and culture will be key to its acceptance and the achievement of national targets.

Despite this, North Highland is committed to reducing our carbon footprint to ensure we lead by example, as we continue to learn and advise clients on this topic. North Highland is committed to reducing its GHG footprint and setting that commitment as the foundation of how we face those changes.

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<sup>1</sup> IPCC. (2019). *Special Report: Global Warming of 1.5 °C Summary for Policymakers*. Retrieved June 2020, from <https://www.ipcc.ch/sr15/chapter/spm/>

## 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.

**Baseline Year: 2019**

### **Additional Details relating to the Baseline Emissions calculations.**

To effectively transition to carbon neutrality and initiate a successful corporate environmental strategy, we have considered our scope of emissions within our value chain, as established by the Greenhouse Gas (GHG) Protocol<sup>2</sup>.

When calculating our emissions, North Highland has used methodologies in accordance with the GHG Protocol guidance. Please see an explanation of our methodologies below.

#### **Office Energy:**

Scope 1 emissions are direct emissions from owned or controlled sources (e.g., stationary combustion, company vehicles or boilers from heating). Given we lease our office space, our energy emissions fall into scope 2 – indirect emissions from the generation of purchased electricity (national grid). North Highland has adhered to the Green House Gas Protocol calculation guidance to submit our emissions data for the required reporting years.

#### **Employee Commuting & Business Travel:**

Employee commuting and business travel sit within scope 3, category 6 & 7 emissions:

North Highland is working to collect the required data to use the distance-based method from 2023, as recommended by the GHG Protocol. However, for calculations to date we have used whatever data we have available to create our baseline.

#### **Disposable Waste:**

Waste generated in operations is a scope 3, category 5 emission. North Highland’s waste disposal methods are currently limited to the practices of London Borough of Camden. This includes recycling through separate waste disposal bins for plastic, paper, cardboard, metal, and glass.

<sup>2</sup> Protocol, G. (2013). *Corporate Value Chain (Scope 3) Standard*. (GHG Protocol ) Retrieved 2020 , from <https://ghgprotocol.org/standards/scope-3-standard>

North Highland will announce our accreditation to an official carbon calculating and offsetting body in 2024, following the release of the firm's official position statement. However, for previous years, including 2020 and 2021, the GHG Protocol's calculation guidance has been used to formulate a carbon report. *(It is worth noting that emissions calculated during this period are significantly lower than expected due to the impacts of the Covid-19 pandemic and increased homeworking).*

**Baseline year emissions: 2019**

<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<i>n/a (explanation for exemption above)</i>
<b>Scope 2</b>	92.35
<b>Scope 3 (Included Sources)</b>	<b>TOTAL:</b> 1532.13 Business travel: 965.24 Employee commuting: 536.25 Waste generated in operations: 29.19 Upstream transportation and distribution: 1.45 Downstream transportation and distribution: n/a
<b>Total Emissions</b>	<b>1624.47 tCO<sub>2</sub>e</b>

## Current Emissions Reporting

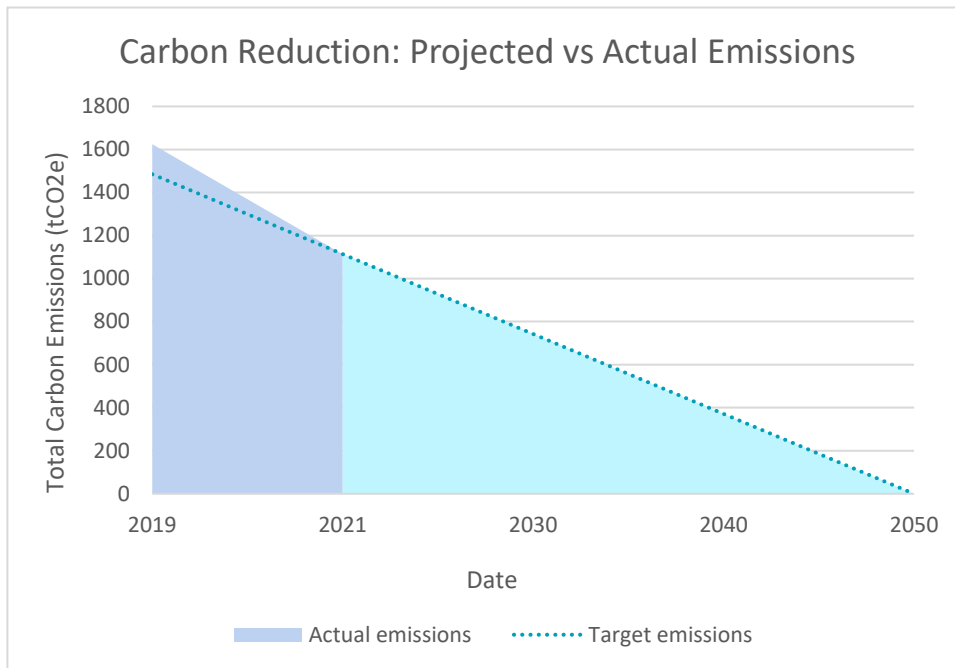
<b>Reporting Year: 2023</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	n/a
<b>Scope 2</b>	1.67 tCO <sub>2</sub> e
<b>Scope 3 (Included Sources)</b>	<b>TOTAL: 453.91 tCO<sub>2</sub>e</b> <b>Scope 3 Breakdown:</b> Business travel: 286.00 Employee commuting (including teleworking): 158.45 Waste generated in operations: 7.57 Upstream transportation and distribution: 1.89 Downstream transportation and distribution: n/a
<b>Total Emissions</b>	<b>455.58 tCO<sub>2</sub>e</b>

## Emissions reduction targets

In order to achieve Net Zero by 2050, we have adopted the following carbon reduction targets and projects. During this time, North Highland is committed to both reducing its total emission and net emissions we generate as an organisation per full time employee equivalent across scope 1-3.

North Highland relocated its London office in Q4 2022 to a newer, more energy efficient location. Since relocating, North Highland has retained a third-party to conduct an energy audit of the London location and provide recommendation. Given North Highland leases space, there is some limit to the direct actions it may make to address energy sources and because employee commuting is likely to increase as clients return to office, North Highland is also exploring scientifically sound methods to offset our emissions as recognized by SBTi in 2024. These methods and standards will be considered as the business continues to grow across EMEA in the coming years.

Progress against these targets can be seen in the graph below:



## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following activities are either under way or are planned to reduce carbon emissions associated with our operations. All activities are aligned with our goal of achieving Net Zero emissions by 2050.

- **Working Space** – Offering a sustainable working environment for blended teams. Our office space adheres to ISO14001 including energy-efficient lights, reusable tableware, and an efficient recyclable waste management system. We encourage client and joint working teams to use our space to reduce unnecessary travel.
- **Reducing Utility Usage and Waste** – Reducing utility usage and waste by investing in recycling facilities and installing water-saving taps.
- **IT Usage** – using cloud workloads for data storage runs at up to an 88% lower carbon footprint than a company data centre. Cloud storage and ways of working are embedded across our blended teams.
- **Creating a sustainable working environment** – Our office accommodates just 60% of our workforce, balancing our people’s requirements whilst minimising our carbon footprint.
- **Protecting our environment** – all employees participate in our annual Day of Giving Back where we work on ESG related charitable causes. E.g., North Highland cleared rubbish from the River Lea
- **Offsetting our CO<sub>2</sub>** – Offsetting remaining emissions we are unable to remove from our operations and value chain.
  - We will continue to use carbon reduction as an incentive to continue to work-from-home for clients, whilst simultaneously reducing their emissions across their value chains. However, reducing emissions at source remains our priority, as opposed to offsetting emissions that could be avoided in the first place; we want to treat the cause, not the symptom.

- In 2024, North Highland are registering to complete disclosure through the Carbon Reduction Project to quantify our emissions and offsetting opportunities, whilst ensuring they align with SBTi initiatives.
- Both the UK Government Environmental Reporting Guidelines and GHG Protocol that have been used and are compliant with these requirements. In 2024, we will be registered to an official environmental management system to ensure our data is robust and trustworthy.

## Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>3</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>4</sup>.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard<sup>5</sup>.

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

### Signed on behalf of North Highland UK:



**Anthony Doocey, Managing Director**

**Date:** 5<sup>th</sup> February 2025

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

<sup>4</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>5</sup> <https://ghgprotocol.org/standards/scope-3-standard>