

Carbon Reduction Plan 2025-26

Supplier Name: AKG UK Ltd

This Carbon Reduction Plan for 2025/26 covers AKG UK Ltd, inclusive of:

- AKG Employment
- AKG Learning
- AKG Health
- Intuitive Thinking Skills

Publication Date: 01 December 2025

1. AKG UK Ltd Commitment to Achieving Net Zero

AKG UK is committed to achieving Net Zero emissions by 2050.

Our aspiration is to achieve Net Zero emissions ahead of this, but recognising the relatively young age of the business, and recent significant changes in our organisational composition, our focus is on developing strong foundations for recording and tracking our emissions so that we can grow sustainably and reduce our footprint year on year.

2. Baseline Emissions Footprint

AKG UK has been created through the integration of four previously separate businesses into one unified entity in July 2025. This will be the first plan encompassing all of those four business areas, some of which did not previously meet the requirements for the completion of a Carbon Reduction Plan. As such, at an AKG UK level, this 2025/26 plan is considered our baseline year.

Year:		July 2024 – July 2025
Baseline Year Emissions		
EMISSIONS	TOTAL (tCO ₂ e)	
Scope 1	Scope 1 emissions cover direct greenhouse gas emissions from sources owned or controlled by the organisation. For AKG UK this includes: • Stationary combustion – mainly gas used for space and water heating in offices where AKG UK is responsible for the fuel supply. • Mobile combustion – fuel used in company vehicles.	

- Fugitive emissions – AKG UK delivers people-focused services and does not operating any fuel-powered plant or industrial machinery, and we do not have equipment or processes that generate any other fugitive emissions.

Stationary Combustion – Heating for Office Buildings

Most AKG UK offices operate under inclusive leases, meaning heating in controlled and procured by the landlord. These emissions sit in the landlord's Scope 1 and are treated by AKG UK as Scope 3 (upstream leased assets).

However, ITS directly procures gas for its offices in Manchester and Portsmouth. Gas consumption for these sites is as follows:

		kWh per m2 per Annum	GHG Conversion Natural Gas
		65	0.18296
Site	Size (Sq. M)	Total kWh per annum	Total tCO2e
Intuitive Thinking Skills	346	22,490	4.11
Manchester	216	14,040	2.57
Portsmouth	130	8,450	1.55
TOTAL	346	22,490	4.11

Table1: Summary of emissions arising from stationary combustion by site.

Mobile Combustion – Fuel for Fleet Vehicles

The ITS fleet comprises hybrid and fully electric vehicles. In line with the GHG Protocol, only fuel consumption from hybrid vehicles is reported within Scope 1. Electricity used to charge vehicles is accounted for under Scope 2.

For 2024/25, hybrid fleet emissions were calculated as follows:

- 70,858 fuel miles at 0.17174 kgCO₂ per mile = 12,169.15 kgCO₂, reported as 12.17 tCO₂e, using the UK Government 2024 GHG conversion factor for hybrid cars.

To calculate emissions from fuel used in our hybrid fleet, we have applied a 50/50 split between fuel and electric miles. This approach is necessary because we do not yet have consistent telematics or charging/fuel logs to determine the actual proportion of miles powered by each energy source. A 50/50 allocation is consistent with DEFRA's recommended proportional splits for hybrid vehicles, reflecting typical efficiency patterns across mixed urban, suburban, and longer-distance driving, which aligns with how our fleet is used operationally.

Total Scope 1 Emissions

Business Area	Emissions (tCO ₂ e)
AKG Employment	-
AKG Learning	-
AKG Health	-
Intuitive Thinking Skills	16.28
Central Support Services	-
AKG UK Total	16.28

For the avoidance of doubt, other business areas report zero emissions because they do not control fuel supply or operate fleet assets.

Review

We review our Scope 1 position annually as part of our carbon accounting process. Any future acquisition or use of assets that fall within Scope 1 will be incorporated into reporting.

Scope 2

Scope 2 Emissions are those released during the generation of electricity that the organisation purchases and uses. These occur off-site at power stations but are reported because they result from the organisation's energy demand.

Purchased Electricity for Buildings

AKG UK reports purchased electricity for buildings in our Scope 2 emissions only for sites where it directly contracts and pays for the electricity supply. These sites, and the emissions arising, are detailed in the table below.

		kWh per m2 per Annum	GHG Conversion Electricity
			2025
		95	0.177
Site	Size (Sq. M)	Total kWh per annum	Total tCO ₂ e
Employment	463	43,951	7.78
Grantham	137	13,015	2.30
Stafford	101	9,595	1.70
Tamworth	110	10,450	1.85
Wellingborough	115	10,891	1.93
Intuitive Thinking Skills	346	32,870	5.82
Manchester	216	20,520	3.63
Portsmouth	130	12,350	2.19
TOTAL	809	76,821	13.60

Table 2: Summary of emissions arising from purchased electricity for buildings.

	All other AKG UK offices operate under inclusive leases where electricity is procured and managed by the landlord. In line with GHG Protocol, electricity consumption at these sites is reported under Scope 3 (Upstream Leased Assets) rather than Scope 2. Electricity used for EV and Hybrid Fleet Charging For 2024/25, hybrid fleet emissions were calculated as follows: - Hybrid electric usage: 70,858 electric miles @ 0.01499 kgCO₂ per mile = 1,062.16 kgCO₂, or 1.06 tCO₂e. - Electric Vehicle usage: 48,398 miles @ 0.05654 kgCO₂ per mile = 2,736.42 kgCO₂, or 2.74 tCO₂e Per Category 1, we have applied a 50/50 split between fuel and electric miles to calculate emissions from fuel used in our hybrid fleet. Total Scope 2 Emissions <table border="1"> <thead> <tr> <th>Business Area</th><th>Emissions (tCO₂e)</th></tr> </thead> <tbody> <tr> <td>AKG Employment</td><td>7.78</td></tr> <tr> <td>AKG Learning</td><td>-</td></tr> <tr> <td>AKG Health</td><td>-</td></tr> <tr> <td>Intuitive Thinking Skills</td><td>9.62</td></tr> <tr> <td>Central Support Services</td><td>-</td></tr> <tr> <td>AKG UK Total</td><td>17.40</td></tr> </tbody> </table> Review We review our Scope 2 position annually as part of our carbon accounting process. Any amendments to our fleet or to our property management approach will be picked up and recorded during our review process and reported accordingly.	Business Area	Emissions (tCO ₂ e)	AKG Employment	7.78	AKG Learning	-	AKG Health	-	Intuitive Thinking Skills	9.62	Central Support Services	-	AKG UK Total	17.40
Business Area	Emissions (tCO ₂ e)														
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Scope 3	AKG UK's Approach for Scope 3 Scope 3 emissions cover all other indirect greenhouse gas emissions that occur in AKG UK's value chain. As a service-based organisation, most downstream categories are not relevant, but the upstream categories include several material areas linked to staff travel, leased offices and operational waste. AKG UK has reviewed all fifteen Scope 3 categories in line with the Greenhouse Gas Protocol. The table below summarises which categories are included in our current footprint, alongside the rationale for inclusion or exclusion.														

Category	Included?	Rationale
1. Purchased Goods & Services	No	Relevant but current procurement data is not detailed enough for a reliable estimate. Planned for future inclusion as supplier data improves.
2. Capital Goods	No	Information on embodied carbon in assets is currently insufficient. Targeted for improvement in the next 12 months.
3. Fuel- and Energy-Related Activities	No	Emissions already largely captured through Scope 1 and 2. Materiality is low and will be revisited as reporting matures.
4. Upstream Transport & Distribution	No	Not material for a service-based organisation with limited goods movement.
5. Waste Generated in Operations	Yes	Data available via waste contracts and landlord reports. Relevant to office operations.
6. Business Travel	Yes	Supported by robust mileage and travel data. Material for a dispersed workforce.
7. Employee Commuting	Yes	Material and measurable through staff commuting information.
8. Upstream Leased Assets	Yes	Most offices operate on inclusive leases where utilities are landlord-controlled. These emissions sit in this category.
9–15. Downstream Categories	No	AKG UK provides services rather than products. Downstream processing, use-phase and end-of-life categories are not applicable.

AKG UK is currently focusing on reporting Scope 3 emissions where data quality is sufficient to produce a credible estimate. Work is underway to strengthen procurement and asset-management processes so that Categories 1 and 2 can be incorporated in future reporting years. As part of our commitment to improving completeness, we will review internal systems, introduce clearer supplier data expectations, and expand the accuracy of travel, commuting and waste data.

Category 5 – Waste Generated In Operations

Scope 3 Category 5 covers all waste generated through AKG UK's operations, including at sites where waste services are managed by landlords under inclusive lease arrangements.

As AKG does not currently receive measured waste data from landlords or contractors, we have used a staff-based estimation method consistent with GHG Protocol guidance. We assume 125 kg of office waste per full-time equivalent (FTE) per year, with a disposal split of 70% general (landfill) and 30% recycling (energy-from-waste).

Using these assumptions, waste emissions for the reporting year have been calculated as shown in the table below.

				Tonnes per FTE	Refuse: Commercial and Industrial Waste		
					Landfill tCO2e	Incineration with Energy Recovery tCO2e	
					GHG Conversion	GHG Conversion	
					0.5205327	0.00468568	
					0.125	70%	
	Total FTE - Home based	Total FTE - Office Based	TOTAL FTE	Total Waste Tonnes per year	General	Recycled	TOTAL tCO2e
AKG Employment	15.0	112.0	127.0	14.00	5.10	0.02	5.12
AKG Health	15.0	0.0	15.0	0.00	0.00	0.00	0.00
AKG Learning	66.0	2.0	68.0	0.25	0.09	0.00	0.09
Intuitive Thinking Skills	60.5	46.8	107.3	5.85	2.13	0.01	2.14
Corporate Roles	157.0	0.0	157.0	0.00	0.00	0.00	0.00
Corporate Roles	313.5	160.8	474.3	20.10	7.32	0.03	7.35

Table 3: Summary of emissions arising waste generated in operations (Scope 3, Category 5)

Category 6 – Business Travel Emissions

Scope 3 Category 6 includes emissions from business travel undertaken by AKG UK employees where the associated fuel or energy use is not directly controlled by the organisation. This covers reimbursed mileage, rail and public transport, air travel, and any other travel booked or paid for by AKG.

Rail, Air and Hotel Emissions

For our AKG Employment, AKG Health, and corporate functions AKG has reliable activity data through expense claims and centrally managed travel bookings. However, business travel data for our Learning and Intuitive Thinking Skills businesses is not yet captured consistently.

Improving this is a priority for the next reporting year, and AKG will explore extending the use of Click Travel to these businesses alongside the introduction of an improved digital expenses system to ensure complete and consistent data capture across the group.

Our reportable emissions for rail, air and hotel use are outlined in the table below.

Business Travel Jul 24 - Jun 25, kg CO2	Flight	Hotel	Train	TOTAL kg CO2	TOTAL tCO2e	FTE
AKG Learning	-	1,288.29	889.64	2,177.93	2.18	68.00
AKG Employment	-	4,179.80	2,759.40	6,939.20	6.94	227.00
AKG Health	-	405.00	406.68	811.68	0.81	15.00
Intuitive Thinking Skills	-	2,032.47	1,403.54	3,436.01	3.44	107.28
AKG Corporate	2,633.70	2,166.60	2,130.71	6,931.01	6.93	57.00
AKG UK Total	2,633.70	10,072.16	7,589.98	20,295.83	20.30	474.28

Table 4: Summary of emissions arising from rail, air, and hotel usage (Scope 3, Category 6).

For full transparency, we have calculated the emissions for AKG Learning and Intuitive Thinking Skills on a per FTE basis using AKG Employment and AKG Health as a benchmark.

Road Emissions

kg CO2e / Miles	0.1736992					
Business Travel Jul 24 - Jun 25, kg CO2	Miles per FTE per Year	Total Miles per Annum	No. Staff	Total Miles	Total kg CO2	Total tCO2e
AKG Learning	Outreach, occasional team meetings	2,000	4	8,000	1,389.59	1.39
AKG Employment	Heaviest travel across CPA	5,000	6	30,000	5,210.98	5.21
AKG Health	Moderate face-to-face client work, occasional team meetings	2,000	1	2,000	347.40	0.35
Intuitive Thinking Skills	Outreach, occasional team meetings	3,000	4	12,000	2,084.39	2.08
AKG Corporate	Minimal day to day, occasional team meetings	1,000	10	10,000	1,736.99	1.74
AKG UK Total				62,000	10,769.35	10.77

Table 5: Summary of emissions arising from road travel (Scope 3, Category 6)

Category 7 – Employee Commuting Emissions

While AKG recruits locally, a large proportion of our delivery is in rural areas or in regions with a limited transport infrastructure, and so a large proportion of our workforce do currently have to commute by car. This means Scope 3, Category 7 emissions are by far our highest.

We estimate our Category 7 emissions as follows:

Business Travel Jul 24 - Jun 25, kg CO2	No. of Staff	Home based	Walk/Cycle	Drive		Car Share		Bus		Train		TOTAL
		%	%	%	tCO2e per annum	%	tCO2e per annum	%	tCO2e per annum	%	tCO2e per annum	
AKG Learning	68.0	97%	0%	2%	2.00	0%		0%	0.00	1%	0.10	2.1
AKG Employment	227.0	3%	7%	83%	276.47	2%	0.95	5%	4.45	0%	0.00	281.9
AKG Health	15.0	100%	0%	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.0
Intuitive Thinking Skills	107.3	56%	6%	26%	40.93	0%	0.00	6%	2.52	6%	0.95	44.4
AKG Corporate	57.0	100%	0%	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0.0
AKG UK Total	474.3	43%	5%	46%	319.4	1%	0.9	4%	7.0	2%	1.1	328.4

Table 6: Summary of emissions arising from employee commuting (Scope 3, Category 7)

Category 8 – Upstream Leased Assets

Scope 3 Category 8 covers emissions from leased offices where AKG UK does not directly procure or control the utilities. Most AKG sites operate under inclusive lease arrangements, meaning electricity and heating are managed by landlords and sit outside AKG's Scope 1 and 2 boundaries.

As landlords do not currently provide usable consumption data for these sites, emissions have been estimated using the same per-FTE assumptions applied to Category 1 stationary-combustion emissions and Category 2 purchased electricity for buildings. This approach ensures we capture the material impact of landlord-controlled energy use while remaining consistent and transparent in our methodology. The table below sets out our Scope 3 Category 8 emissions calculated on this bases.

		Gas		Electricity		Scope 3
		kWh per m2 per Annum	GHG Conversion	kWh per m2 per Annum	GHG Conversion	
			Natural Gas		Electricity	
			2025		2025	
		65	0.18296	95	0.177	
Site	Size (Sq. M)	Total kWh per annum	Total tCO2e	Total kWh per annum	Total tCO2e	Total kWh per annum
Employment	3,177	206,482	37.78	301,781	53.42	83.41
Bedford	283	18,395	3.37	26,885	4.76	8.12
Biggleswade	14	910	0.17	1,330	0.24	0.40
Boston	104	6,760	1.24	9,880	1.75	2.99
Cannock	74	4,810	0.88	7,030	1.24	2.12
Gainsborough	87	5,655	1.03	8,265	1.46	2.50
Grantham	137	8,905	1.63			1.63
Leek / Staffordshire Moorlands	30	1,950	0.36	2,850	0.50	0.86
Leighton Buzzard	61	3,965	0.73	5,795	1.03	1.75
Lichfield	73	4,745	0.87	6,935	1.23	2.10
Lincoln	269	17,485	3.20	25,555	4.52	7.72
Luton	262	17,030	3.12	24,890	4.41	7.52
Milton Keynes	691	44,915	8.22	65,645	11.62	19.84
Northampton	219	14,235	2.60	20,805	3.68	6.29
Nuneaton	85	5,525	1.01	8,075	1.43	2.44
Rugby	93	6,045	1.11	8,835	1.56	2.67
Sleaford	57	3,705	0.68	5,415	0.96	1.64
Stafford	101	6,565	1.20			1.20
Stamford	14	910	0.17	1,330	0.24	0.40
Stoke-on-Trent	255	16,575	3.03	24,225	4.29	7.32
Starford Upon Avon	43	2,795	0.51	4,085	0.72	1.23
Tamworth	110	7,150	1.31			1.31
Wellingborough	115	7,452	1.36			1.36
AKG Learning	60	3,900	0.71	5,700	1.01	1.72
London	60	3,900	0.71	5,700	1.01	1.72
TOTAL	3,237	210,382	38.49	307,481	54.42	85.14

Table 7: Summary of emissions arising from upstream leased assets (Scope 3, Category 8)

Total Scope 3 Emissions

Business Area	Emissions (tCO ₂ e)
AKG Employment	382.56
AKG Learning	7.48
AKG Health	1.16
Intuitive Thinking Skills	52.06
Central Support Services	8.67
AKG UK Total	451.93

Review

We review our Scope 3 position annually as part of our carbon accounting process.

Total Emissions

485.61 tCO₂e

2024/25 Emissions.	AKG Employment	AKG Learning	AKG Health	Intuitive Thinking Skills	AKG Central Support Functions	Total	
Scope 1	0.00	0.00	0.00	16.28	0.00	16.28	3.4%
Static Combustion - Heating	0.00	0.00	0.00	4.11	0.00	4.11	0.8%
Mobile Combustion - Fleet Fuel	0.00	0.00	0.00	12.17	0.00	12.17	2.5%
Scope 2	7.78	0.00	0.00	9.62	0.00	17.40	3.6%
Purchased Electricity for Buildings	7.78	0.00	0.00	5.82	0.00	13.60	2.8%
Electricity used for EV and Hybrid Fleet Charging	0	0	0	3.80	0	3.80	0.8%
Scope 3	382.56	7.48	1.16	52.06	8.67	451.93	93.1%
Category 5: Waste Generated in Operations	5.12	0.09	0.00	2.14	0.00	7.35	1.5%
Category 6: Business Travel Emissions	12.15	3.57	1.16	5.52	8.67	31.07	6.4%
Category 7: Employee Commuting Emissions	281.87	2.10	0.00	44.41	0.00	328.37	67.6%
Category 8: Upstream Leased Assets	83.41	1.72	0	0.00	0	85.14	17.5%
TOTAL	390.34	7.48	1.16	77.97	8.67	485.61	100.0%
	80.4%	1.5%	0.2%	16.1%	1.8%	100.0%	

Table 8: Summary of all emissions, Scope 1 to Scope 3

3. Emissions reduction targets

AKG UK will continue to strengthen the quality, completeness, and consistency of our environmental data. Our primary reporting mechanism remains this annual Carbon Reduction Plan. We recognise that our current measurement capability is still developing, and improving the accuracy of our underlying data is a key priority for 2025/26.

AKG UK maintains a long-term ambition to become carbon neutral by 2050, aligned with national expectations. For 2025/26, we aim to achieve a net 5% reduction in our carbon footprint relative to organisational size, acknowledging that overall organisational growth may increase our activity levels. Progress will be assessed using the best available data and refined as our measurement arrangements improve.

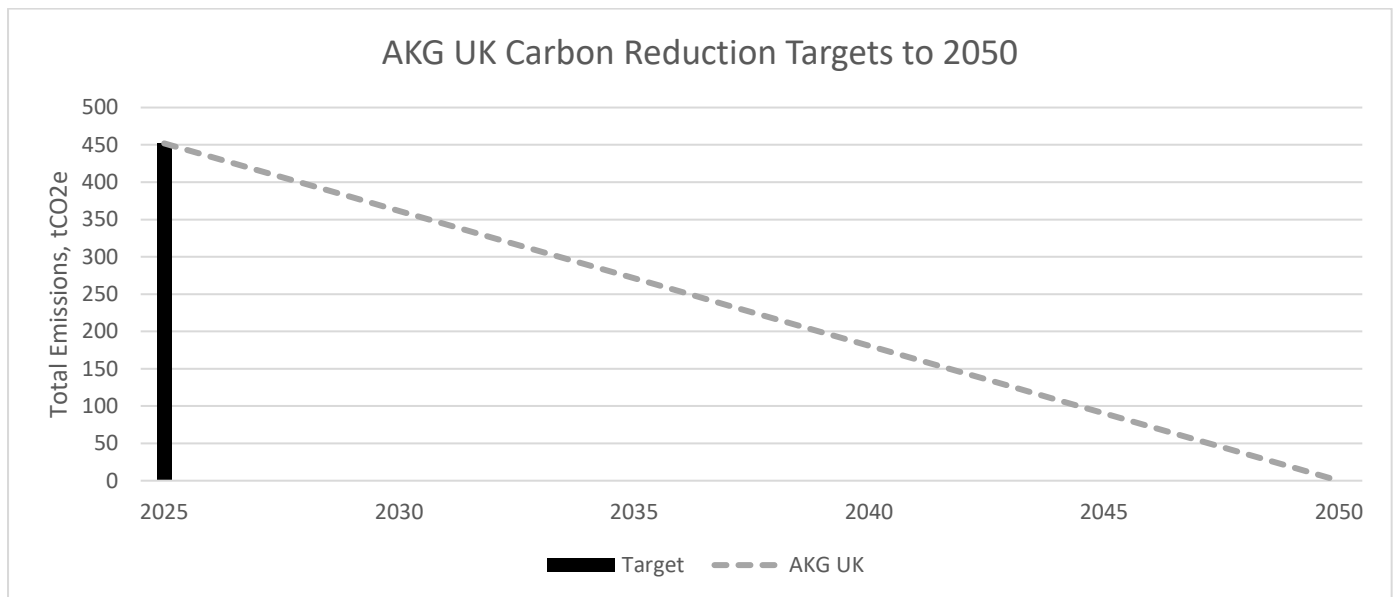


Chart 1: AKG UK Carbon Reduction Targets to 2050

To support this ambition, we will undertake targeted improvements to our measurement arrangements over the next 12 months. These actions, listed below, are designed to strengthen the reliability of emissions reporting across all Scopes, reduce reliance on estimates, and provide a more accurate picture of our

environmental performance. In the meantime, we will publish known limitations in our Carbon Reduction Plan.

- Introduce a single travel management system across all UK operations to ensure consistent capture of business travel data and associated emissions. *Scope 3 – Category 6: Business Travel*
- Conduct an annual staff commuting survey to obtain accurate information on commuting patterns and associated emissions. *Scope 3 – Category 7: Commuting*
- Develop improved methods for tracking emissions from IT infrastructure, including cloud services, device usage, and emerging AI-related energy consumption. *Scope 2 (where electricity is directly purchased), Scope 3 – Categories 1, 2 or 8 depending on hosting model*
- Establish a central supplier register that includes environmental performance metrics and carbon considerations for key suppliers. *Scope 3 – Category 1: Purchased Goods & Services*
- Strengthen landlord data capture, requesting annual energy usage information (kWh), waste arrangements, and EPC ratings for all leased sites. *Scope 2, Scope 3 – Category 8: Upstream Leased Assets*
- Improve fleet reporting, reducing reliance on proportional assumptions by establishing a more accurate method for tracking fuel and electricity use. *Scope 1 – Mobile Combustion, Scope 2 – Electricity for EV/Hybrid Fleet*
- Introduce light-touch waste measurement, including annual recycling and residual waste volumes where landlords can provide them, and annual waste certificates for the Old Trafford office. *Scope 3 – Category 5: Waste*
- Refine our working-from-home emissions model by gathering annual data on home working patterns and average energy use. *Scope 3 – Category 7: Homeworking (included under Commuting)*
- Introduce annual data quality checks, verifying completeness, reviewing assumptions, and documenting known limitations to support transparent reporting. *All Scopes*

4. Carbon Reduction Projects

The following environmental management measures and projects have been completed or implemented in the last year we have:

- Achieved ISO14001 Environmental Management recertification
- Conducted our first all staff commuting survey
- Brought together all our UK business under a new unified Environmental Management System and Policy for the first time
- Ensured that all sites have recycling stations next to general waste bins

In future, we hope to implement further measures, including:

- Improvements to our emissions measurement arrangements per the above
- Improved arrangements for supplier selection and management, driving increased sustainability through our supply chain
- A campaign to raise staff awareness about the role they can play to help AKG to reduce our carbon footprint (in addition to own footprint outside of work).

Further information on our plans to drive sustainability in 2025/26 are provided in our Sustainable Development Policy and our AKG UK Environmental Management System and Policy, both of which are available to internal staff via AKG Hub, and to all others upon request.

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 AKG UK's Executive.

Signed on behalf of the Supplier:



Ayden Sims

AKG UK Country Manager

Date: 01 December 2025