

Aether Carbon Action Plan

September 2025



Aether's Carbon Reduction Plan

Supplier name: Aether Ltd

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Commitment to achieving Net Zero

Aether is committed to halve our greenhouse gas emissions before 2030 compared to our emissions in 2019, and to achieving Net Zero emissions by 2050.

Aether, as a company specialising in estimating greenhouse gas emissions, has a special interest in achieving net zero. We have the expertise in-house to track, analyse, and implement effective and sustainable change to achieve this goal. Aether has a rigorous environmental management system (EMS) with the aim of increasing employee awareness and engagement, reducing our carbon footprint, and offsetting our emissions where we cannot minimise our impact. We calculate and analyse our carbon footprint on an annual basis and set actions within the company based on this to reduce our emissions.

We are committed to providing a quality service in a manner that ensures a safe and healthy workplace for our employees and minimises our potential impact on the environment. We will operate in compliance with all relevant environmental legislation and we will strive to use pollution prevention and environmental best practices in all we do.

Aether is a certified carbon neutral company, annually offsetting emissions from the workspace, national/international travel (including hotels), and commuting, which are calculated using a bespoke tool built to match our needs.

Aether has been committed to reducing our environmental impact for the past decade. In 2014, Aether signed the Low Carbon Oxford Charter which committed us to working together to create a low-carbon, sustainable Oxford. When this scheme stopped being operational, Aether joined the SME Climate Hub in 2021. This is an initiative founded by the International Chamber of Commerce, the Exponential Roadmap Initiative, the We Mean Business coalition and the UNFCCC Race to Zero campaign. The aim is to support small and medium-sized businesses to build business resilience. We have signed the SME Climate Commitment, therefore **committing to halve our greenhouse gas emissions before 2030 compared to our emissions in 2019, achieve net zero emissions before 2050** and disclose progress on a yearly basis. These targets include scope 1 and scope 2 emissions alongside the scope 3 emissions that are currently calculated and include a limit on offsetting of up to 10% of base year emissions by 2050. In the meantime, we will continue to offset our emissions as we make efforts to reduce our total GHG emissions, to operate as a carbon neutral company.

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.

A baseline year of 2019 was chosen when Aether first joined the SME Climate Hub in 2021. At the time, this was the most recent year tracked that was unaffected by the Covid-19 pandemic. 2020 and 2021 are not representative and therefore make a poor baseline due to unusual changes to our company operation because of the Covid-19 pandemic. For example, the number of flights we made for business travel significantly reduced in 2020 compared to 2019.

We actively look for opportunities to improve our methodologies for calculating our carbon footprint. For example, in 2023 we started calculating the emissions associated with our hotel stays. This resulted in recalculations in previous years' carbon footprint, including that of our baseline year. Where recalculations of our baseline emissions occur, we adjust our 2030 and 2050 targets accordingly.

The GHG Protocol Series sets out principles which are intended to guide GHG accounting towards a fair and accurate account of GHG emissions. These principles have been followed as far as possible. These are:

- **Relevance:** The reported GHG emissions shall appropriately reflect emissions occurring because of activities and consumption patterns of the company. The principle of relevance applies when selecting data sources and determining and prioritising data collection improvements.
- **Completeness:** The company shall account for all required emissions sources within the inventory boundary. Any exclusion of emission sources shall be justified and clearly explained.
- **Consistency:** Emissions calculations shall be consistent in approach, boundary, and methodology. Using consistent methodologies for calculating GHG emissions enables meaningful documentation of emission changes over time, trend analysis, and comparisons between companies.
- **Transparency:** Activity data, emission sources, emission factors, and accounting methodologies require adequate documentation and disclosure to enable verification. The information should be sufficient to allow individuals outside of the GHG accounting process to use the same source data and derive the same results. All exclusions shall be clearly identified, disclosed and justified.
- **Accuracy:** The calculation of GHG emissions shall not systematically overstate or understate actual GHG emissions. Accuracy should be sufficient enough to give decision makers reasonable assurance of the integrity of the reported information. Uncertainties in the quantification process shall be reduced to the extent that it is possible and practical.

As the GHG Protocol explains 'setting operational boundaries that are comprehensive with respect to direct and indirect emissions will help a company better manage the full spectrum of GHG risks and opportunities that exist along its value chain'. In greenhouse gas inventories, emissions are split into three categories that help to explain origin. These are explained in **Table 1**.

Table 1 Emissions included in each scope

Scope	Emissions included
Scope 1	Emissions from sources directly owned and controlled by the business.
Scope 2	Emissions from the consumption of purchased electricity, steam or other sources of grid-generated energy.
Scope 3	Emissions that out of direct control/ ownership of the business, such as those from a leased building (the offices used), vehicles not owned by the business (flights) etc.

Aether's baseline and current year emissions are shown below. A visualisation of Aether's carbon footprint data, alongside information on our Environmental Management System and SME Climate Hub commitment can be found on our website's [People and Planet page](#).

Baseline Year: 2019	
Additional Details relating to the Baseline Emissions calculations.	
<p>Aether has no direct Scope 1 or Scope 2 emissions because we rent our office spaces and own no transport vehicles.</p> <p>Aether's emissions are all defined as scope 3 as under the GHG protocol. However, Aether does have indirect control and therefore can influence the reduction of emissions.</p>	
Baseline year emissions: 107 tCO₂e	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	0
Scope 2	0
Scope 3 (Included Sources)	107 Sources: workspaces (working from home and offices), business travel (including flights, rail, road transport), hotel stays, commuting.
Total Emissions	107

Current Emissions Reporting

Reporting Year: 2024	
EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	0
Scope 2	0
Scope 3 (Included Sources)	108 Sources: workspaces (working from home and offices), business travel (including flights, rail, road transport), hotel stays, commuting.
Total Emissions	108

Emissions reduction targets

In order to continue our progress to achieving net zero, we have adopted carbon reduction targets.

Aether is committed to reduce our emissions: from those associated with our baseline year, by half by 2030 and to net zero by 2050.

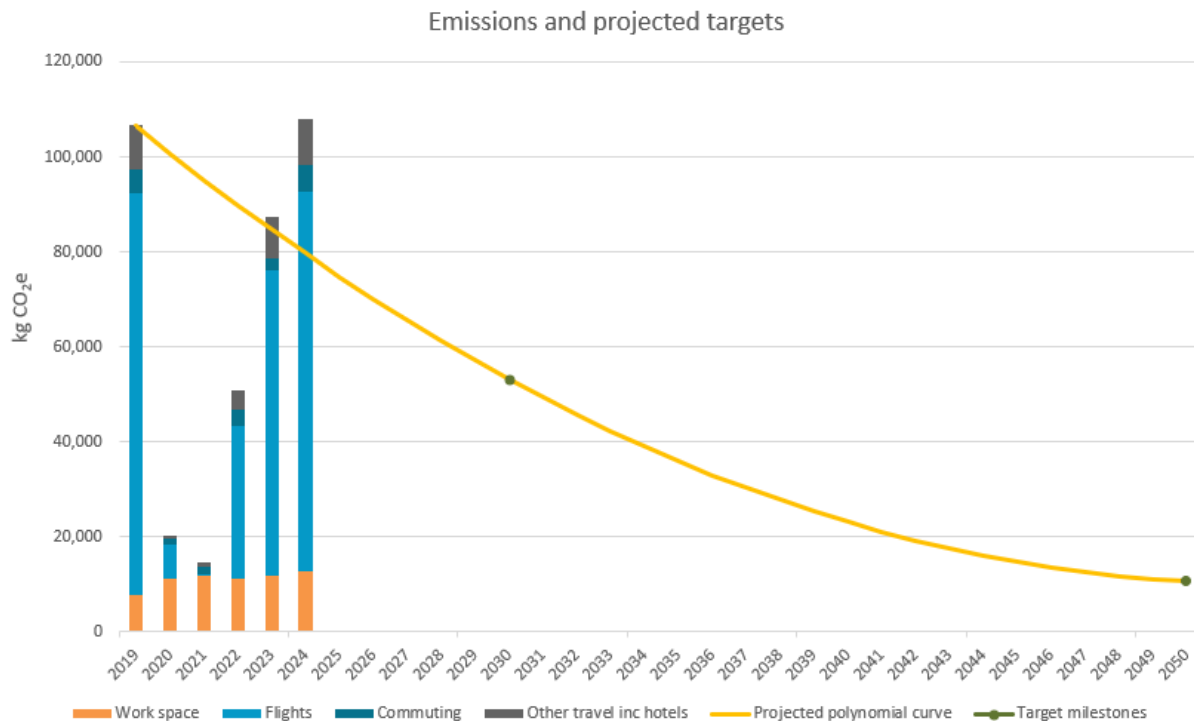
Though Aether has been carbon neutral since 2012 by offsetting our emissions, our SME Climate Hub commitment only permits a company to offset 10% of their baseline emissions by 2050 to achieve net zero status. Using our baseline year emissions, this means that in 2050 our emissions target is 10,663 kg CO₂e (10.66 tCO₂e). This is smaller than our carbon footprint in 2021, when we only took two business flights due to restrictions due to the COVID-19 pandemic.

We acknowledge that there are likely to be greater opportunities initially to reduce our carbon footprint, with subsequent reductions likely to prove more challenging. This is because of the nature of our carbon footprint – we work with countries and municipalities in every continent. Therefore, the majority of our emissions (74%) in our baseline year came from flights. By reducing the number of business flights we take, we can therefore have a substantial impact on our carbon footprint. Subsequent reductions will most likely rely on global development of low carbon technology, such as fossil fuel free airplanes, which is out of our control. The challenge as a company will therefore be continuing to meet our emission reduction targets whilst still growing the size of our business.

To keep on track with our 2030 and 2050 targets, we track progress annually against our targets. The future emissions trajectory has been set using our baseline emissions and our 2030 and 2050 target emissions and, a quadratic curve fit has been used to give an indication

of a potential pathway to reach these targets. This is based upon the assumption that initial reductions will be less challenging than subsequent reductions.

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



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2019 baseline.

- In our previous Oxford office (used until 2025), we requested the building management company to reduce the temperature of their hot water pipes from 70°C to 60°C. This reduced the building emissions associated with this office. Following our move to our current office space, we now have operational control over the temperature.
- We have set up a bike to work scheme to encourage low carbon commuting. Our bike to work scheme allows staff to buy a bike at a substantial discount if it is used for cycling to work. Aether also offers discounted third-party insurance through our cycle club.
- To also encourage low carbon commuting, we provide an interest-free loan to eligible employees to purchase season travel tickets. The repayments are then deducted directly from the employee's salary every month.
- Heating and lighting one office is much more efficient than doing so at many private homes, especially in the winter. Therefore, post-covid we have been encouraging our staff back into the Oxford and Bristol offices instead of working from home. We request that staff for whom the Oxford office is their local office come in at least twice a week.

- For those who live far from Oxford, we offer to pay for them to have space in a communal office, where heating is more efficient per person than heating a whole house.
- We have bought equipment to monitor home energy usage for those working from home. We hope that this increased understanding will help individuals to identify where energy usage can be reduced.
- When we hire new joiners, we encourage them to live in or near Oxford where they can use the office instead of working from home.
- A significant portion of our emissions are a result of business travel, particularly flights. Due to the nature of our work, we accept that we will inevitably have to fly on occasion. For example, to provide quality, in-person workshops for capacity building in countries where band-width is not high enough to support a virtual workshop. However, there will be instances where an in-person meeting can be replaced with teleconferencing. We are encouraging those at Aether negotiating contracts to request teleconferencing options with our clients wherever possible.
- Where travel is necessary, we pursue lower carbon options first before booking flights. This includes where flying would be cheaper and quicker.

Future Carbon Reduction Initiatives

In the future we hope to implement further measures such as:

- We are currently investigating how to set up a home improvements loan scheme to our employees. The scheme would likely be similar to those we already have in place for encouraging low carbon travel. Aether would provide an interest-free loan to employees to be spent on measures that would reduce home emissions, such as installing loft insulation. The repayments are then deducted directly from the employee's salary every month.
- If significant emissions reduction cannot be achieved by continuing to rent the existing Aether office building, then opportunities to move the company to a more energy efficient building should be explored. The need for this move will be monitored over time and raised to the Directors if determined to be necessary for achieving the reduction targets.

To be able to better understand our projected emissions and potential emissions reduction scenarios, we will need to carry out further modelling tasks:

- Discuss and agree a baseline scenario with directors. At minimum, this needs to account for the increase in # of employees and change in office location.
- Calculate impacts of proposed mitigation measures to identify scale of impact and any shortfall against the targets.

Once the modelling tasks have been completed, we will be better informed to discuss further future initiatives. Some options that may be discussed include:

- Office: Proactively engage with lessor regarding energy efficiency measures, changes to heating/lighting controls, etc. to confirm what is and is not acceptable.
- Flights and travel:
 - Carbon budget for flights, accounting for business growth/changing business needs.

- Introduce a centralised system that allows people to track impacts at an early stage of the project, which will determine whether or not flying is part of our proposal.
- Agree on some rules of thumb e.g. no flying anywhere in UK or Europe
- Clarify policy on whether additional budget can be made available to cover the extra time and expense associated with public transport.
- Commuting:
 - Salary sacrifice option to purchase season tickets
 - Scheme to facilitate EV leasing/purchases
 - Salary sacrifice option to install EV chargers
- Miscellaneous:
 - Waste: Not included in reported GHG emissions but potentially should be
 - Catering/venue hire: Assume plant-based meals unless individuals request otherwise.

Environmental management system

Aether is certified to ISO14001 and has an Integrated Management System that covers quality management as well as environmental management. Aether is committed to providing a quality service in a manner that ensures a safe and healthy workplace for our employees and minimises our potential impact on the environment. We will operate in compliance with all relevant environmental legislation and we will strive to use pollution prevention and environmental best practices in all we do.

Decisions made related to how we design and implement our consultancy contracts, for our clients, impact significantly on our company carbon emissions. We have processes in place to assess, reduce and monitor these impacts. We do risk assessments for each project, and when these consider business travel we decide how to minimise environmental impacts alongside other issues such as ensuring safety of our staff.

We calculate our carbon footprint annually and review it to consider where further action is needed in relation to our targets. If needed we can make estimates of carbon emissions associated with individual contracts, as a proportion of our total business footprint.

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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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

¹<https://ghgprotocol.org/corporate-standard>

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

accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

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

Signed on behalf of the Supplier:

A handwritten signature in black ink, appearing to read "M. Hobbs", is shown on a light blue background.

Date: 25th September 2025

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