



Carbon Reduction Plan Second Nature

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Our Commitment

Second Nature is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as “science-based” when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the baseline year), as well as long-term targets.

Our near-term targets:

- Measure all scope 3 categories by 2027.
- Reduce scope 1 and 2 emissions to zero by 2030.
- Reduce Scope 3 emissions by 42% by 2030.
- Whilst we continue to reduce scope 3 emissions, neutralise any residual emissions using verified carbon offsets by 2030

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2035.
- Neutralise any residual emissions using verified carbon offsets.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation’s value chain, including emissions from upstream and downstream activities.

Our Carbon Footprint

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: 2023	
The previous reporting year (January - December 2023) was the first year that we measured and reported our carbon footprint and will now serve as the baseline year for future measurements.	
Emissions	Total (tonnes CO ₂ e)
Scope 1	0
Scope 2*	Market-based: 12.1 Location-based: 12.1
Scope 3 including: <ul style="list-style-type: none"> - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water 	487.9
Total Emissions*	Market-based: 500 Location-based: 500

Our total emissions equate to a Carbon Intensity Metric of 9.3 tCO₂e per full-time employee equivalent (FTE) based on 54 FTEs during the baseline period (using market-based emissions).

*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Current Emissions Reporting

Reporting Year: 2024	
Emissions	Total (tonnes CO ₂ e)
Scope 1	0
Scope 2*	Market-based: 0
Scope 3 including: <ul style="list-style-type: none"> - Purchased Goods and Services** - Employee Commuting & Homeworking - Business Travel - Transportation & Distribution (Upstream & Downstream) - Operational Waste & Water 	1631.04
Total Emissions	1631.04

Our total emissions equate to a Carbon Intensity Metric of 22.04 tCO₂e per full-time employee equivalent (FTE) based on 74 FTEs during the measurement period (using market-based emissions).

*We have chosen to base our Net Zero target on a market-based methodology. As of 2024, our head (and only) office is supplied with electricity sourced solely from zero carbon, 100% renewable sources (Solar, Wind and Hydro). Zero carbon emissions can therefore be reported for electricity consumption under Scope 2 carbon emissions under the Greenhouse Gas (GHG) Protocol market-based method.

**Purchased Goods and Services within the scope of this assessment include those directly related to transport, distribution and stock movement.

Carbon Reduction

Our Net Zero targets

Second Nature is committed to achieving Net Zero by 2040. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

- Measure all scope 3 categories by 2027.
- Reduce scope 1 and 2 emissions to zero by 2030.
- Reduce Scope 3 emissions by 42% by 2030.
- Whilst we continue to reduce scope 3 emissions, neutralise any residual emissions using verified carbon offsets by 2030

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Progress

Over the past year, Second Nature has continued to strengthen its decarbonisation journey in line with our Net Zero by 2040 commitment. Our progress against the targets set can be summarised as follows:

- **Scope 1:** Remains at 0 t CO₂e. We do not own or operate any buildings, boilers, or vehicles, and therefore have no direct combustion emissions.
- **Scope 2:** In 2024, our London headquarters transitioned to a 100 % renewable electricity tariff. We are therefore also able to report 0 t CO₂e. for Scope 2 emissions during this period.

As a result, we have achieved our target of reducing Scope 1 and 2 emissions to zero an exceptional six years ahead of our 2030 goal.

- **Scope 3:** We have maintained measurement across the five mandatory Scope 3 categories and begun preparing for full value-chain coverage by 2027. Emissions increased significantly from baseline year due to adoption of a new service model that involves frequent deliveries to consumers (delivery and transportation of medication), but we are actively exploring ways to reducing our emissions in this area.

Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
<p>Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions.</p> <p>Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.</p>	2023	1,2,3
<p>Created a Green Team to lead initiatives. This team has been made up of members from different departments to support the roll out of initiatives and management of data, this includes sharing and collaborating throughout the organisation.</p>	2023	1,2,3
<p>Encourage the landlord/management company at the office to procure a 100% renewable electricity tariff. This change will reduce market-based emissions (from chosen tariff) from the office (common areas) to 0 tCO₂e.</p>	2024	2

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Reduction Plans – Scope 3				
Activity No.	Activity	Target Date	% Reduction Target	Category
1	<p>Consider training and engagement for the Green Team, leadership, and the wider employee base. Including and not limited to, creating spaces for environmental positive conversations (internal comms, newsletters, slack, Teams etc), certified Carbon Literacy Training for all applicable to roll out to further workforce and share with externals where appropriate. On average, certified learners reduce their carbon footprints by 5-15%, of which ~50% are work-related.</p>	2025	2.5 - 7.5%	Commuting & Home Working Business Travel
2	<p>Implement a Sustainable Procurement Policy. Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement, procurement policies and contracts, and monitoring reporting mechanisms.</p> <p>Commit to a Sustainability Audit or Survey to request further information regarding credentials – Plan to send these to the top 10/20 suppliers by spend. This data collection will support reduction journey by gathering important data for year two measurement & encourage supply chain integration towards Net Zero.</p> <p>Complete this audit within two phases:</p> <ol style="list-style-type: none"> 1. Identify suppliers for engagement 2. Formulate and collect data (survey/scoring) <p>Once completed prioritise suppliers with lower carbon footprints as part of the above phased approach. This may also involve purchasing second hand/refurbished (furniture, IT equipment) and extending the lifespan of purchased items.</p>	2025 - 2028	20%	Purchased Goods & Services

	Develop and monitor procurement policy for all new suppliers to align to Net Zero goals.			
3	<p>Develop and implement a Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate.</p> <p>Monitor and consider alternatives to air-based travel as a priority and commit to offering support to workforce with options for active travel schemes, such as bike to work or car sharing opportunities.</p> <p>Utilise the emissions travel hierarchy:</p> <ul style="list-style-type: none"> - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs - Air travel <p>Consider creative ways to engage and support the workforce to influence change.</p> <p>Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO₂e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.</p>	2025	15%	Business Travel Commuting

Declaration and Sign Off

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.

This Carbon Management Plan has been reviewed and approved by Second Nature Executive Team.

Signed on behalf of Second Nature

Chris Hackett

Name: Chris Hackett

Position: Chief Commercial Officer

Date: 24/11/2025

**S E C O N D
N A T U R E**

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

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