IOD PARC Carbon Reduction Plan

Supplier name: **IOD PARC Ltd**

Publication date: **June 2026**

Reporting year: **Financial Year 2025-26**

Commitment to Achieving Net Zero

IOD PARC is committed to achieving Net Zero emissions by 2050, in line with the UK Government's Net Zero target as set out in the Climate Change Act 2008 (amended 2019). We track and report our environmental performance annually via our commitment to the UN Global Compact and FCDO compliance amongst other mechanisms. A climate and sustainability policy and operational refresh is currently under way — including the development of an updated, evidence-based climate and sustainability policy, with publication planned for later in 2026.

Baseline Emissions Footprint

Baseline emissions are the reference point against which reduction can be measured. IOD PARC's **baseline Financial Year is 2018/19**, being the most recent full financial year prior to the introduction of any formal reduction strategy. Baseline year calculations as can be seen from the table below only included Scope 3 emissions (largely air travel and related emissions data provided by our corporate Travel Agent at the time), given that was the main source of carbon emissions for the company.

IOD PARC is a small, knowledge-based international consulting firm. As such, air travel (on request by clients) is the primary and dominant source of carbon emissions. Scope 1 emissions (direct fuel combustion) are negligible given the nature of our operations. Scope 2 emissions relate to purchased electricity across our Sheffield and Edinburgh offices, both of which are supplied by renewable energy providers.

As can be seen from emission data later in this plan, we are now widening the boundaries of our carbon audits/calculations to include Scope 1 and 2 data, and improve Scope 3 calculations, and therefore are basing our targets for 2025-2030 reduction on more recent figures.

Baseline year emissions:

Emission Sources	Scope 1 (tCO2e)	Scope 2 (tCO2e)	Scope 3 (tCO2e)	Total (tCO2e)
Air travel (Scope 3 - business travel)	0	0	176.51	176.51
Total	0	0	176.51	**176.51**

Current Emissions Reporting

Reporting Year: FY 2025-26

From FY2025-26, air travel carbon data is reported across two streams, both applying DEFRA 2024 distance-based emission factors with Radiative Forcing (RF).

Key Travel (corporate booking agent): IOD PARC recorded 70 flight segments across 17 bookings. Total air travel emissions were 38.91 tCO2e with RF applied (23.01 tCO2e without RF). Well-to-Tank (upstream) emissions were a further 6.31 tCO2e.

Off-platform (independently booked travel, captured via expense claims): A further 130 flight segments were identified from expense receipts for travel arranged outside Key Travel. Applying the same DEFRA 2024 methodology with RF, these flights produced 47.03 tCO2e. Well-to-Tank emissions for this stream are estimated at approximately 7.63 tCO2e, calculated by applying the equivalent Key Travel WTT ratio.

Combined total: IOD PARC recorded 200 flight segments producing 85.94 tCO2e with RF applied. Combined Well-to-Tank emissions were approximately 13.94 tCO2e. The combined class split was approximately 94.5% economy and 5.5% business or premium economy.

As above, we have now widened the boundaries of our carbon calculations and are continuing work to improve this in 2026. We have gathered Scope 1 and 2 emissions data below, but as noted, we are making improvements to how commuting and home working is assessed and included and are planning to include emissions from procurement of office supplies in future.

Current year (2025-2026) emissions:

Emission Sources	Scope 1 (tCO2e)	Scope 2 (tCO2e)	Scope 3 (tCO2e)	Total (tCO2e)
Air travel Key Travel (Scope 3 - business travel, with RF)	0	0	38.91	38.91
Air travel Off platform (Scope 3 - business travel, with RF)	0	0	47.03	47.03
Air travel - Well-to-Tank / upstream (Scope 3)	0	0	13.94	13.94
Electricity – Sheffield office (Scope 2)	0	0 (market-based); 1.13 (location-based)	0	0 (market-based); 1.13 (location-based)
Electricity – Edinburgh office (Scope 2)	0	0 (market-based); 2.61 (location-based)	0	0 (market-based); 2.61 (location-based)
Gas – Sheffield (Scope 1)	5.3	0	0	5.3
Gas – Edinburgh (Scope 1)	5.31	0	0	5.31

Commuting / home working (Scope 3)	0	0	~ 2.5 (estimate)	~ 2.5 (estimate)
Total	**10.61**	**0 (Market); 3.74 (Location**	**Circa 102.38 (air travel incl. est. WTT) + commuting estimate**	**Circa 112.9 (confirmed) + estimated commuting**

Office Energy Use (Scope 1 and Scope 2)

IOD PARC operates from two offices in the UK: Sheffield and Edinburgh. Utility data has been collected for FY2025-26, covering both electricity and gas consumption. Emission factors applied are DEFRA 2025 conversion factors (natural gas: 0.18254 kgCO2e/kWh; electricity location-based: 0.20493 kgCO2e/kWh).

Gas consumption (Scope 1): Edinburgh office recorded 29,102 kWh; Sheffield office recorded 29,041 kWh. Combined gas consumption across both offices: approximately 58,143 kWh, equating to 10.61 tCO2e.

Electricity consumption (Scope 2): Edinburgh office recorded 12,738 kWh; Sheffield office recorded 5,515 kWh. Both offices are supplied by renewable energy providers. On a market-based basis (reflecting the renewable tariff), Scope 2 emissions are 0 tCO2e. On a location-based basis (using the UK grid average), total electricity emissions would be 3.74 tCO2e. In line with GHG Protocol dual reporting requirements, both figures are noted. The market-based figure of 0 tCO2e is used as the primary Scope 2 figure in the emissions table above, reflecting the renewable energy procurement.

Staff Commuting and Home Working (Scope 3 Estimated)

In June 2026, IOD PARC conducted a staff survey to gather data on commuting patterns, home working energy use, and non-air business travel. 28 staff members responded. The survey provides directional data to inform the Scope 3 commuting baseline; it yields estimated rather than precise CO2e figures, which is considered appropriate and defensible for a small consultancy at this stage of baseline development. Methodology is disclosed where data is used in reporting.

Working patterns

IOD PARC is a predominantly home-based workforce. 54% of respondents (15 of 28) work mainly from home (4-5 days per week), 32% (9 of 28) work a mix of home and office, and 14% (4 of 28) work mainly from the office. This pattern means commuting-related emissions are structurally lower than for a comparable office-based organisation.

Commute mode and distance

Of the 21 staff who travel to the office, the most common modes are active travel (cycling or walking, 7 staff), train or metro (5 staff), and car alone (5 staff). Three staff travel by bus and one by car-sharing. Seven staff do not regularly travel to the office at all. The majority of regular commuters (11 of 22 with distance data) live within 5 miles of their nearest office, suggesting low per-journey emissions for most staff.

Non-air business travel

Rail use for business purposes is common: 17 of 28 respondents (61%) made at least one rail journey for IOD PARC work in the last 12 months, with 5 of those travelling by rail regularly (4 or more journeys). This reflects a positive pattern of rail-first travel for domestic and European work. Car, taxi or hire car business journeys were reported by 14 of 28 respondents (50%), with 3 reporting regular use. Precise mileage data was not collected in

this survey cycle; figures for car and taxi business travel will be estimated from expense claim data in future reporting.

Home working energy

50% of respondents (14 of 28) confirmed their home energy supplier uses renewable electricity, which reduces the Scope 3 impact of home working energy. 39% (11 of 28) did not know, and 11% (3 of 28) are on non-renewable tariffs. Home working energy will be incorporated into future Scope 3 estimates using DEFRA household energy factors, weighted by working pattern and renewable tariff status.

Trends in Air Travel Emissions

The table below shows IOD PARC's air travel emissions since the baseline year. Travel ceased in March 2020 due to Covid-19 restrictions and resumed in early 2022.

Financial Year	Total Flights / Segments	Total CO2e (tonnes)	Avg CO2e/flight (tonnes)	Avg trip length (days)	% Economy/ Premium	% First/ Business
2018–19 (baseline)	187	176.51	—	—	—	—
2019–20	167	172.40	0.97	9	87%	13%
2020–21	0	0	—	—	—	—
2021–22	0	0	—	—	—	—
2022–23	174	200.52	1.15	10.5	91%	9%
2023–24	85	214.00	2.51	9.6	89%	10%
2024–25	65	100.13	1.54	6.5	89%	10%
2025–26	200	85.94	0.43	—	95%	5%

Air travel data for FY2025–26 is drawn from two sources: Key Travel (IOD PARC's corporate booking agent) and independently booked flights captured through expense claims. Earlier years drew on Key Travel and Corporate Traveller only. Important methodology note: from FY2025–26, emissions are reported using DEFRA 2024 distance-based factors with Radiative Forcing applied across both streams. Earlier years were calculated on a different basis, so figures are not strictly comparable year-on-year, and the longer-term trend should be read as directional rather than precise. The widening of scope to include off-platform flights also means the FY2025-26 segment count (200) and emissions total (85.94 tCO2e) are not directly comparable to prior years, which captured corporate bookings only. With those caveats, total air travel emissions have fallen substantially on average since the baseline year in CO2e terms, and the shift toward economy-class travel has continued; 95% economy in FY2025-26 on a combined basis, up from 87% at baseline.

Emissions Reduction Targets

IOD PARC adopted a commitment in 2021 to reduce CO2e emissions from air travel by 40% against the FY2018–19 baseline, for the strategic period ending April 2024. The 40% threshold was met in aggregate over that period, though primarily as a result of Covid-19 travel restrictions rather than planned reduction measures.

From FY2025–26, air travel emissions are reported on a wider basis, combining flights booked through Key Travel with independently booked travel captured through expense

claims. On this combined basis, FY2025-26 air travel emissions are 85.94 tCO2e; approximately 51% below the FY2018-19 baseline and well below the 40% reduction threshold of 105.91 tCO2e. One caveat: the baseline figure was drawn from Key Travel data only, so the comparison is not strictly like-for-like. The direction of travel is clear, but the precise reduction should be treated as approximate.

A new strategic period runs from April 2025 to 2030. For this period, we do not foresee the travel requirements from clients reducing or changing substantially and therefore have limited bandwidth to reduce our footprint further. However, we are committed to following our localisation approach and policy in order to ensure our work is grounded, designed, implemented and beneficial to those most affected in the regions and countries in which our projects are focussed. A localisation approach also has a 'co-benefit' in terms of climate mitigation due to the reduced need for IOD PARC staff to travel internationally.

We therefore propose (allowing some bandwidth on the basis that we are now widening our audit boundaries to Scope 1 and 2 emissions) to seek an average emissions level of 150 tonnes CO2e or less per year up until 2030. As our carbon and environmental audits are completed each year, we will review and update our targets and plans as appropriate.

As part of the new strategy, sustainability policy and operational plan, we are re-examining our mechanism for offsetting (and /or contribution credits) and will provide an update on this in due course. Our policy is that offsetting will only be used for residual emissions once we have done all we can in any given year to reduce emissions.

OVERALL REDUCTION TARGET & NET ZERO PLAN: Interim milestone of average emissions of 150t CO2e or less per year until 2030. Offsetting mechanism to be reviewed and updated by end October 2026 latest, when commitments and a timescale for reaching Net Zero will be detailed. We anticipate being Net Zero by 2030 at the very latest.

Carbon Reduction Projects

Completed and Active Measures

The following measures have been implemented since the 2018-19 baseline:

- Renewable energy: both Sheffield and Edinburgh offices are supplied by renewable electricity providers (Yu Energy), reducing Scope 2 emissions.
- LED lighting installed in the Sheffield office.
- Video conferencing technology adopted as standard practice across the organisation, reducing the need for domestic and short-haul travel.
- Shift to digital-first information management to reduce office waste and resource consumption.
- Improved waste separation and recycling practices being implemented across offices following an internal operational review in 2025.
- Travel policy: staff travelling on overnight international assignments are permitted to travel business class where they are required to work on arrival, but first-class travel is not permitted. No first-class flights were taken in FY2023-24 or FY2024-25.
- Travel booking via Key Travel and Corporate Traveller enables systematic tracking of flight data and CO2e per journey.
- The 4R Framework (Reduce, Replace, Refine, Rehabilitate) is embedded in IOD PARC's Environmental Policy as the guiding approach to reducing climate impact.
- Offsetting: IOD PARC recognises carbon offsetting as an imperfect but necessary transitional measure on the path to Net Zero. As above, offsetting arrangements are currently under review and once a new approach is agreed this plan will be updated

accordingly. Any offsetting claims will be accurate, verified and backed by recognised standards.

Planned Future Measures

In the new 2025-2030 strategic period, IOD PARC intends to:

- Continue to improve upon our carbon audit approach, including better incorporation of commuting, home working energy use, and supply chain emissions.
- Embedding carbon reduction considerations into project procurement and associate engagement.
- Review offsetting (and/or contribution credit) options and establish a revised, transparent, ongoing offsetting programme.
- Embed a climate lens into all technical project work, building on IOD PARC's position as a development consultancy.
- Further measures to be confirmed following completion of the sustainability strategy refresh; anticipated Q3 2026.

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 GHG Reporting Protocol Corporate Standard and use the appropriate UK 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.

This Carbon Reduction Plan has been reviewed and signed off by the Managing Director.

Signed on behalf of IOD PARC: 

Name and title: Sadie Watson

Date: June 2026