

## Carbon Reduction Plan

Supplier name: Moore Stephens Insight Ltd T/A Moore Insight Ltd

Reporting Period: 01/04/2023 - 31/03/2024

### Commitment to achieving Net Zero

Moore Insight is committed to achieving Net Zero emissions by 2050.

### Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2023

Scope	Category	Notes	tCO2e	% of Total
Scope 1	Company Premises	NR		
	Company Vehicles	NR		
	Process Emissions	NR		
	Fugitive Emissions	RC	0.0	
	Scope 1 - Total		0.0	
Scope 2	Purchased Electricity (Location-Based)*	RC, 1	1.4	-
	Purchased Electricity (Market-Based)		2.4	1.3%
Totals	Scope 1 & 2		2.4	1.3%
Scope 3	1. Purchased Goods and Services	RC	150	80.2%
	2. Capital Goods	NR		
	3. Fuel and Energy Related Activities	RC	2.9	1.6%
	4. Upstream Transportation & Distribution	RC	0.8	0.4%
	5. Waste Generated in Operations	RC	0.0	0.0%
	6. Business Travel	RC	16	8.3%
	7a. Employee Commuting	RC	5.5	2.9%
	7b. Homeworking	RC	9.9	5.3%
	8. Upstream Leased Assets	NR		
	9. Downstream Transportation & Distribution	NR		
	10. Processing of sold products	NR		
	11. Use of sold products	NR		
	12. End-of-life treatment of sold products	NR		
13. Downstream leased assets	NR			

	14. Franchises	NR		
	15. Investments	NR		
	Scope 3 - Total		185	98.7%
<b>Totals</b>	<b>Scope 1, 2 &amp; 3</b>		<b>187</b>	<b>100.0%</b>
Out of Scopes	Biogenic Emissions	2	0.0	-

## Current Emissions Footprint

Reporting Year: 2024

Scope	Category	Notes	tCO2e	% of Total
Scope 1	Company Premises	NR		
	Company Vehicles	NR		
	Process Emissions	NR		
	Fugitive Emissions	RC	0.0	
	Scope 1 - Total		0.0	
Scope 2	Purchased Electricity (Location-Based)*	RC, 1	2.6	-
	Purchased Electricity (Market-Based)		3.9	2.1%
<b>Totals</b>	<b>Scope 1 &amp; 2</b>		<b>3.9</b>	<b>2.1%</b>
Scope 3	1. Purchased Goods and Services	RC	146	77%
	2. Capital Goods	NR		
	3. Fuel and Energy Related Activities	RC	3.9	2%
	4. Upstream Transportation & Distribution	RC	0.2	0%
	5. Waste Generated in Operations	RC	0.0	0%
	6. Business Travel	RC	18	10%
	7a. Employee Commuting	RC	9.8	5%
	7b. Homeworking	RC	6.5	3%
	8. Upstream Leased Assets	NR		
	9. Downstream Transportation & Distribution	NR		
	10. Processing of sold products	NR		
	11. Use of sold products	NR		
	12. End-of-life treatment of sold products	NR		
	13. Downstream leased assets	NR		
14. Franchises	NR			

	15. Investments	NR		
	Scope 3 - Total		184	98%
Totals	Scope 1, 2 & 3		188	100%
Out of Scopes	Biogenic Emissions	2	0.0	-

## Emissions Reduction Targets

In order to continue our progress to achieving Net Zero, we have adopted the following near-term and long-term science-based carbon reduction targets.

### Near-Term

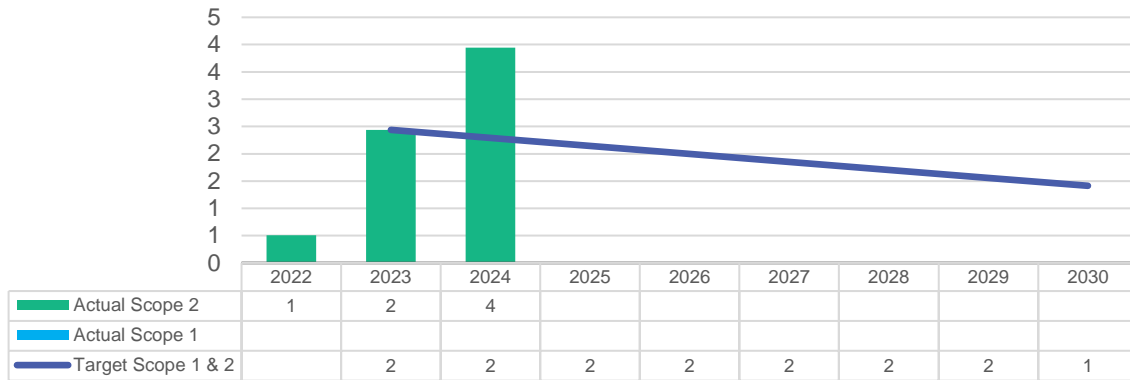
Near-term science-based targets cover an SME organisation's scope 1 and 2 emissions reduction targets to be achieved by 2030. For Moore Insight, with base year (2023) scope 1 and 2 emissions of 2.4 tCO<sub>2</sub>e, a reduction of 42% will be required by 2030. This means scope 1 & 2 emissions should be no higher than 1.4 tCO<sub>2</sub>e by 2030.

### Long-Term

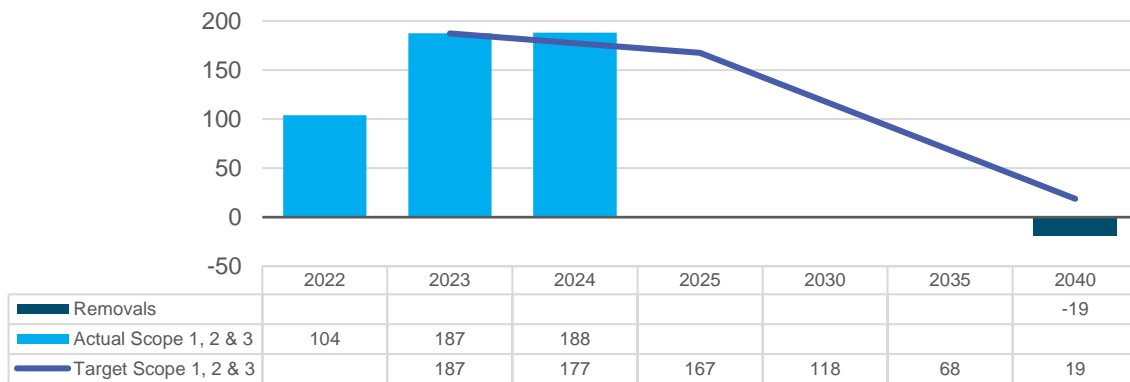
Long-term science-based targets show how much an organisation needs to reduce its total emissions (scope 1, 2 & 3) in order to reach net-zero. This is a minimum of a 90% reduction and needs to be achieved no later than 2050. Moore Insight's total emissions in its 2023 base year were 187 tCO<sub>2</sub>e. By 2050, its total emissions shall be no higher than 19 tCO<sub>2</sub>e, with the remaining emissions being permanently balanced through nature-based or technological solutions.

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

### Near-Term Target Progress



### Long-Term Target Progress



## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed, implemented or maintained since the Base Year.

- Implementation of a Green Action group focussed on carbon reduction activities
- Cycle to Work Scheme
- Employee Electric Car Purchasing Scheme
- Hybrid Working Policy
- Increased office recycling facility and supporting education sessions
- Reduction in single use plastics, reusable cups, glasses, water bottles, cutlery all implemented within the office.
- Maintained Plastic Free Champion Bronze Status
- Social Ambition and Social Value – our commitment as a member of the Moore Global Network to fight climate change as part of our initiative, which aligns with the 17 UN Sustainability Development Goals. More about this is shared on the Moore Global Website.

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

- Continued certification to 14064 and validation of carbon footprint and associated reduction activities
- Improvements to recording of Associate/Consultant data and inclusion in relevant reduction schemes
- Focus on Employee travel:
  - Encouraging the use of electric cars / modes of transport and public transport wherever possible for all our staff and associates.
  - Implementation of a car sharing scheme
  - Walk to work days
- Further reduction in single use plastics to upgrade our Plastic Free Champion status to silver level

## 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 Protocol 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 by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:



Peter Morley, Director



Brian Mahon, Director

Date: 4th February 2025

### Notes:

**Primary Purchased Electricity Reporting Method: Market-Based**

**\*Not included in Totals**

**1 Location-based reporting reflects the average emissions intensity of electricity supplied through the UK's grid. Market-based reporting reflects the reporting organisation's specific electricity purchasing choices.**

**2 Biogenic emissions from scope 1 & 2 activity and Scope 3 Categories 4, 6, 7(a) & 9**

**RC: Relevant, Calculated**

**RNC: Relevant, Not Calculated**

**NR: Not Relevant**