

SHEC Learning®

CARBON REDUCTION PLAN

Prepared in accordance with Procurement Policy Note PPN 006

SHEC | Developing Experts Through Career Pathways®

Supplier	SHEC Learning®
Legal entity	SHEC Global Learning Ltd
Publication date	24 th July 2026
Reporting period	1 April 2026 to 31 March 2027
Document status	Approved

Version 1.1

Document control and basis of preparation

Purpose

This Carbon Reduction Plan sets out SHEC Global Learning Ltd's UK organisational greenhouse gas emissions, reduction commitments and environmental management measures. It is structured to follow the current Cabinet Office PPN 006 template and technical standard.

Document owner	Chief Executive Officer
Approved by	Board of Directors
Approval date	24 th July 2026
Review frequency	At least annually and within six months of the financial year-end
Next review due	Within six months of 31 March 2027
Publication location	SHEC Learning® UK website - www.shec.co.uk

Reporting approach

Organisational boundary: Operational control. The plan covers UK sources over which SHEC Global Learning Ltd has authority to introduce and implement operating policies. Any material exclusions, landlord-controlled energy or estimated data must be disclosed in the calculation notes.

Accounting basis: The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, the Corporate Value Chain (Scope 3) Standard and the latest applicable UK Government greenhouse gas conversion factors for the reporting period.

Review and publication: The completed plan will be reviewed at least annually, approved by the board or equivalent management body, signed by a director and published on the supplier's UK website.

Reference documents: [PPN 006 policy and template](#) | [PPN 006 technical standard](#)

1. Commitment to achieving Net Zero

SHEC Global Learning Ltd, trading as SHEC Learning®, is committed to achieving Net Zero greenhouse gas emissions from its UK operations by 2050 at the latest.

This commitment applies to the organisational boundary described in this plan and will be supported through annual emissions measurement, proportionate reduction targets, management review and the implementation of environmental measures that can be applied when performing public and private sector contracts.

2. Baseline emissions footprint

Baseline year: 1 April 2025 to 31 March 2026

Additional details relating to the baseline emissions calculations: This is SHEC Learning®'s first formally calculated carbon footprint and the reporting period aligns with the company accounting year. Business travel includes an estimated 5,000 annual business miles in a personally owned 2020 Volkswagen Golf 2.0 TDI, treated as a lower-medium diesel car and reported under Scope 3 Category 6. No rail, air, taxi, hotel or other

employee business travel was reported. SHEC rents a dedicated 36 m² office (Office G11, Ty Cynon), which is occupied approximately six times per month. Electricity and heating are landlord-controlled and included within the service charge. In the absence of metered or landlord-allocated data, Scope 2 has been conservatively estimated using CIBSE TM46 general-office benchmarks, without an occupancy discount because the shared building services may operate irrespective of SHEC attendance. Three full-time employees are treated as home-based with no regular commute. Homeworking emissions are estimated at 1.73 tCO₂e in total. Operational waste and transportation impacts are negligible because the business is paperless, generates no general or confidential office waste, and only has incidental paper/cardboard recycling and occasional small supplier deliveries.

Emission source	Boundary / source included	Baseline emissions (tCO ₂ e)
Scope 1	Direct emissions from owned or controlled sources, including fuel combustion, company-controlled vehicles and refrigerant losses where applicable.	0.00 - no company-owned/leased vehicles, controlled fuel combustion or refrigerant sources
Scope 2	Purchased electricity, heat, steam or cooling used in UK operations.	1.40 - estimated landlord-controlled office electricity and heat for 36 m ² using CIBSE TM46 general-office benchmarks
Scope 3 - Category 4	Upstream transportation and distribution.	0.00 (rounded) - occasional small supplier deliveries only; considered immaterial
Scope 3 - Category 5	Waste generated in operations.	0.00 (rounded) - no general/confidential waste; incidental paper/cardboard recycling only

Emission source	Boundary / source included	Baseline emissions (tCO ₂ e)
Scope 3 - Category 6	Business travel in vehicles not owned or controlled by SHEC Global Learning Ltd.	1.45 - 5,000 miles in personally owned lower-medium diesel car, direct + well-to-tank
Scope 3 - Category 7	Employee commuting and, where included, homeworking emissions.	1.73 - homeworking for three full-time home-based employees; no regular commuting
Scope 3 - Category 9	Downstream transportation and distribution.	0.00 - paperless delivery; no routine physical certificates, workbooks, materials or equipment distributed
TOTAL	Total baseline emissions.	4.58

3. Current emissions reporting

Reporting year: 1 April 2025 to 31 March 2026 (same as the first baseline period)

Emission source	Boundary / source included	Current emissions (tCO ₂ e)
Scope 1	Direct emissions from owned or controlled sources, including fuel combustion, company-controlled vehicles and refrigerant losses where applicable.	0.00 - no company-owned/leased vehicles, controlled fuel combustion or

Emission source	Boundary / source included	Current emissions (tCO ₂ e)
		refrigerant sources
Scope 2	Purchased electricity, heat, steam or cooling used in UK operations.	1.40 - estimated landlord-controlled office electricity and heat for 36 m ² using CIBSE TM46 general-office benchmarks
Scope 3 - Category 4	Upstream transportation and distribution.	0.00 (rounded) - occasional small supplier deliveries only; considered immaterial
Scope 3 - Category 5	Waste generated in operations.	0.00 (rounded) - no general/confidential waste; incidental paper/cardboard recycling only
Scope 3 - Category 6	Business travel in vehicles not owned or controlled by SHEC Global Learning Ltd.	1.45 - 5,000 miles in personally owned lower-medium diesel car, direct + well-to-tank
Scope 3 - Category 7	Employee commuting and, where included, homeworking emissions.	1.73 - homeworking for three full-time home-based employees; no

Emission source	Boundary / source included	Current emissions (tCO ₂ e)
		regular commuting
Scope 3 - Category 9	Downstream transportation and distribution.	0.00 - paperless delivery; no routine physical certificates, workbooks, materials or equipment distributed
TOTAL	Total current emissions.	4.58

Quantified emissions for the reporting period are: Scope 1, 0.00 tCO₂e; Scope 2 office electricity and landlord-supplied heat, 1.40 tCO₂e; Scope 3 business travel, 1.45 tCO₂e; Scope 3 employee homeworking, 1.73 tCO₂e; and the remaining required Scope 3 transportation, waste and distribution categories, 0.00 tCO₂e to two decimal places. Total reported emissions are 4.58 tCO₂e.

4. Calculation methodology and data quality

Area	Preferred evidence and method
Scope 1	Fuel invoices, vehicle fuel or mileage data, and refrigerant records where applicable.
Scope 2	Electricity, heat or cooling consumption from invoices, meter data or a documented allocation where premises data is shared.
Business travel	Mileage claims, rail, air, taxi and accommodation records, using activity data wherever available.
Employee commuting	Employee survey data covering commuting mode, distance and frequency; homeworking may be included where material and data is available.
Waste	Waste contractor data by weight and treatment route; where unavailable, a documented estimation method based on volume, collection frequency or spend.
Transportation and distribution	Courier, freight or distribution records. Where a category is not relevant to a digital training service, it will be reported as zero or not applicable with a clear justification, rather than omitted.

Data quality statement: SHEC Global Learning Ltd uses the best available activity data and retains an auditable evidence file for each reporting period. The mileage, homeworking and office attendance figures are management estimates. The personally owned vehicle classification, absence of other business travel, three-person home-based working arrangement, negligible physical distribution and paperless operating model have been confirmed by management. Office electricity and heating are estimated from the 36 m² floor area using

CIBSE TM46 general-office benchmarks and 2025 UK Government conversion factors because the landlord controls the utilities and has not supplied a tenant-specific allocation. The estimate will be replaced by metered or landlord-allocated data when available. Assumptions, estimates, exclusions, data gaps and material boundary changes will be recorded and approved during the annual review.

5. Emissions reduction targets

To support progress toward Net Zero by 2050, SHEC Global Learning Ltd has adopted the following reduction trajectory against the confirmed 2025/26 baseline of 4.58 tCO₂e:

Milestone	Target year	Reduction from baseline	Target emissions (tCO ₂ e)
Five-year target	2031	At least 20%	3.66
Medium-term target	2040	At least 50%	2.29
Net Zero target	2050	At least 90% gross reduction, with residual emissions neutralised using credible removals where necessary	Net Zero
Annual review	Every year	Progress assessed against the baseline and latest reporting year	Updated annually

Five-year projection: emissions will be reduced to no more than 3.66 tCO₂e by 2031, representing a reduction of at least 20% from the baseline. The 2040 target is no more than 2.29 tCO₂e, representing a reduction of at least 50%. Performance will be reviewed annually and targets will be recalculated if a material boundary or methodology change requires baseline restatement.

6. Carbon reduction projects

6.1 Completed and current environmental management measures

The following measures are already embedded in, or available to, SHEC Learning® operations and will be applied where relevant during contract delivery:

- Digital-first delivery of e-learning, blended learning, learner support, assessment and internal quality assurance, reducing routine learner and assessor travel.
- Use of electronic learning materials, assessment evidence, policies, records, invoices and communications to reduce printing, paper use, postage and physical storage.
- Remote meetings, inductions, tutorials, standardisation activity and client communications through approved online collaboration platforms where this meets service and quality requirements.
- Electronic certification and digital authenticity processes where permitted, reducing printing and distribution impacts.
- Cloud-based systems and shared digital records that support remote administration and reduce reliance on local paper-based processes.
- Proportionate homeworking and virtual collaboration arrangements where operationally appropriate, supported by information security and quality controls.
- Reuse and controlled revision of digital course resources rather than routine replacement of printed materials.

- Consideration of environmental performance, service location and digital delivery capability when selecting material suppliers and service providers.

Verified reduction achieved by completed initiatives: This is the first formal baseline and no verified reduction against a prior reporting period is yet available.

6.2 Future carbon reduction initiatives

- Establish an annual carbon-accounting cycle with named data owners, an evidence register and management review within six months of the financial year-end.
- Introduce structured monthly or quarterly capture of electricity, fuel, mileage, business travel, waste and courier data to improve calculation accuracy.
- Complete an employee commuting and homeworking survey and use the results to target practical reductions in avoidable travel.
- Apply a travel hierarchy that prioritises virtual delivery, then public transport or shared travel, before single-occupancy car travel and air travel where alternatives are practical.
- Review electricity supply arrangements and energy efficiency opportunities, including renewable electricity tariffs, efficient equipment, lighting and power-management settings where SHEC controls these decisions.
- Set measurable paper, printing and waste-reduction objectives and improve recycling and waste-treatment evidence from premises and service providers.
- Introduce proportionate environmental and carbon criteria into supplier onboarding and periodic supplier reviews, focusing first on higher-spend and higher-impact providers.
- Review company and reimbursed vehicle travel to encourage lower-emission vehicles and more efficient journey planning when replacement or procurement decisions arise.
- Assess the material carbon impacts of key digital, hosting, learning-platform and technology providers and use this information in future procurement decisions where reliable data is available.
- Evaluate credible carbon removals only for residual emissions after reasonable operational reductions have been implemented; avoided-emission claims will not be used as a substitute for reducing the organisational footprint.

7. Application during contract performance

For contracts delivered by SHEC Learning®, the following environmental management measures will be considered and applied proportionately:

- A digital-first delivery model for training, assessment, learner support, reporting and quality assurance, unless face-to-face activity is required by the contract or improves accessibility or outcomes.
- Contract-specific travel planning to minimise unnecessary journeys and combine visits where practical.
- Electronic contract administration, records, evidence, meetings and reporting, subject to legal, client and awarding-organisation requirements.
- Selection and oversight of subcontractors and suppliers using risk-based environmental criteria appropriate to their role and impact.
- Monitoring of material contract-related travel, energy, waste and distribution data where it can be identified reliably.
- Regular review of carbon-reduction actions through contract governance and corrective action where agreed measures are not being implemented.

8. Governance, monitoring and review

Executive accountability: The Chief Executive Officer is accountable for the Net Zero commitment and for ensuring that suitable resources and responsibilities are assigned. Relevant operational and finance personnel will support data collection, validation, action tracking and annual reporting.

Annual review: Progress will be reviewed against the baseline, current-year footprint, interim targets and action plan. Material changes in structure, premises, delivery model, acquisitions or data quality will be assessed to determine whether the baseline should be recalculated in accordance with the GHG Protocol.

Records: Supporting evidence, calculations, assumptions, conversion factors and approvals will be retained within the controlled management system for audit and procurement due diligence purposes.

9. Declaration and sign-off

Declaration

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the 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 Corporate Accounting and Reporting Standard, using the appropriate UK Government greenhouse gas conversion factors.
- Scope 1 and Scope 2 emissions have been reported in accordance with applicable Streamlined Energy and Carbon Reporting requirements where required, and the required subset of Scope 3 emissions has been reported in accordance with the published reporting standard 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	
Name	Nigel Lewis
Job title	Chief Executive Officer
Board / management approval date	24 th July 2026
Date signed	24 th July 2026
Publication date	24 th July 2026

Outstanding actions before final approval: approve the documented office-energy estimation method, complete board or equivalent management approval, sign the plan and insert the approval, signature and website publication dates. A landlord-provided energy allocation should replace the office estimate when available.

Appendix A - Evidence required to complete the plan

Completion checklist

Use the checklist below to replace every highlighted field with verified data before approval and publication. Retain the supporting evidence with the controlled calculation file; it does not need to be published with the CRP.

Data item	Typical evidence	Owner	Complete
Reporting period and financial year-end	Accounts / accounting reference period	Finance / CEO	☒
Electricity, heat and cooling	Invoices, meter readings, landlord statement or allocation	CEO / Landlord	☒ - 1.40 tCO ₂ e documented estimate; replace with landlord allocation when available
Owned or controlled fuel and vehicles	Fuel invoices, mileage records, vehicle data	Finance / CEO	☒ - none; personal vehicle correctly classified in Scope 3
Refrigerants, if applicable	Service records and refrigerant type / quantity	Landlord	☒ - landlord controlled; outside SHEC operational boundary
Business travel	Mileage claims, rail, air, taxi and hotel records	CEO / Finance	☒ - 5,000 personal-car miles; all other modes zero
Employee commuting and homeworking	Staff survey and working-pattern data	CEO / HR	☒ - three full-time home-based employees; 1.73 tCO ₂ e; no regular commuting
Operational waste	Waste contractor reports, invoices or estimated volumes	CEO	☒ - negligible; paperless with incidental recycling only

Data item	Typical evidence	Owner	Complete
Upstream transportation and distribution	Courier and supplier distribution data / justified N/A	CEO	☒ - negligible occasional small deliveries
Downstream transportation and distribution	Certificate, materials or goods distribution data / justified N/A	CEO	☒ - zero; paperless delivery model
Conversion factors	Applicable UK Government factor set and calculation workbook	CEO / Finance	☒ - 2025 UK Government factor set applied consistently
Management review and approval	Meeting minutes / signed approval record	CEO / Board	☐
Website publication	Published PDF and prominent website link	Marketing / Web	☐

Appendix B - Scope 3 relevance notes for SHEC Learning®

Required category	Likely relevance	Completion note
Category 4 - Upstream transportation and distribution	Very low - only occasional small supplier deliveries.	Reported as 0.00 tCO ₂ e to two decimal places because activity is immaterial; retain a brief annual management confirmation.
Category 5 - Waste generated in operations	Very low - no general or confidential office waste; incidental paper/cardboard recycling only.	Reported as 0.00 tCO ₂ e to two decimal places with the paperless operating model recorded as supporting justification.
Category 6 - Business travel	Relevant - Chief Executive business mileage in a personally owned vehicle.	5,000 annual business miles in a personally owned 2020 Volkswagen Golf 2.0 TDI, classified as a lower-medium diesel car and reported under Scope 3 Category 6.
Category 7 - Employee commuting	Relevant - employees are home-based and have no regular commute.	Homeworking for three full-time home-based employees is estimated at 1.73 tCO ₂ e. No regular employee commuting is reported; occasional use of Office G11 is disclosed separately in the Scope 2 office-energy estimate.
Category 9 - Downstream	Not material - services,	Reported as 0.00 tCO ₂ e because there

Required category	Likely relevance	Completion note
transportation and distribution	records and course materials are delivered digitally.	is no routine physical distribution of certificates, workbooks, course materials or equipment.

Provisional calculation record

Business travel: $5,000 \text{ miles} \times (0.23363 \text{ kgCO}_2\text{e/mile direct} + 0.05603 \text{ kgCO}_2\text{e/mile well-to-tank}) = 1.448 \text{ tCO}_2\text{e}$, rounded to 1.45 tCO₂e.

Homeworking: $5 \text{ days/week} \times 7.5 \text{ hours/day} \times 46 \text{ weeks} = 1,725 \text{ working hours per full-time home-based employee}$. $1,725 \text{ hours} \times 0.33378 \text{ kgCO}_2\text{e/hour} = 0.576 \text{ tCO}_2\text{e per employee}$. For three employees: $0.576 \times 3 = 1.727 \text{ tCO}_2\text{e}$, rounded to 1.73 tCO₂e.

Office energy estimate: $36 \text{ m}^2 \times 95 \text{ kWh/m}^2\text{/year} = 3,420 \text{ kWh electricity}$; $36 \text{ m}^2 \times 120 \text{ kWh/m}^2\text{/year} = 4,320 \text{ kWh fossil-thermal energy}$. Using 2025 UK Government factors, $3,420 \text{ kWh} \times 0.17700 \text{ kgCO}_2\text{e/kWh} = 0.605 \text{ tCO}_2\text{e}$ and $4,320 \text{ kWh} \times 0.18296 \text{ kgCO}_2\text{e/kWh} = 0.790 \text{ tCO}_2\text{e}$. Total estimated Scope 2 emissions = 1.396 tCO₂e, rounded to 1.40 tCO₂e. Office G11 is occupied approximately six times per month; no occupancy discount has been applied because the landlord-controlled shared heating and building services may run irrespective of tenant attendance.

Classification note: The Volkswagen Golf is personally owned and is not under SHEC Global Learning Ltd's operational or financial control. The 5,000 business miles are therefore reported under Scope 3 Category 6. There are no company-owned or company-leased vehicles included in Scope 1.

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