

# Carbon Reduction Plan QA Limited

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Produced by Inspired Ltd

Version 1.0





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# 1. Overview

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# Commitment to Achieving Net-Zero

**QA Limited commits to achieving net-zero Scope 1 and 2 (market-based) emissions by FY34/35 from a FY19/20 base year and net-zero Scope 3 emissions by FY39/40 from a FY19/20 base year.**

Our Carbon Reduction Plan is presented in response to the Procurement Policy Note (PPN) 006 Carbon Reduction Plan guidance and provides transparency and demonstrates our progress towards building a robust carbon reduction programme.

To achieve net-zero, QA Limited are aiming for at least a 90% reduction in absolute emissions compared to its base year. Any residual emissions will be offset with carbon sequestration offsets, as per the Science-Based Targets Initiative's (SBTi) Net-Zero Standard guidance.

Our Scope 2 emission target will be reported using a market-based methodology.

QA Limited had its near-term and net-zero targets validated by SBTi in 2025.

On the journey to net-zero, QA Limited commits to the following science-aligned near-term targets:

- QA Limited commits to reduce absolute Scope 1 emissions by 57% by FY29/30 from a FY19/20 base year.
- QA Limited commits to continue active annual sourcing of 100% renewable electricity through FY29/30.
- QA Limited also commits to reducing absolute Scope 3 emissions by 42% by FY29/30 from a FY19/20 base year.

## 2. Emissions

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## Baseline Year:

Scope 1, 2 and 3 – FY19/20 (1<sup>st</sup> June 2019 – 31<sup>st</sup> May 2020)

Additional details relating to the baseline emissions calculations:

The GHG emissions scope boundary used to establish QA Limited's FY19/20 baseline was determined through an operational control model in accordance with the Greenhouse Gas Protocol. The baseline includes all Scope 1 and 2 emissions in accordance with SECR requirements. Scope 3 emissions have been calculated in accordance with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard Guidance. The emissions data is reported using a market-based approach.

# Baseline Emissions Footprint

Emissions	Source	tCO <sub>2</sub> e
Scope 1 *	Direct	516
Scope 2	Indirect (market-based)	1,330
Scope 3**	1. Purchased Goods and Services	10,012
	2. Capital Goods	3,395
	3. Fuel- and Energy-related Activities	388
	4. Upstream Transportation and Distribution	34
	5. Waste Generated in Operations	137
	6. Business Travel	1,261
	7. Employee Commuting	1,388
	8. Upstream Leased Assets	N/A (all leased offices included in Scope 1 and 2)
	9. Downstream Transportation and Distribution	N/A (no downstream transport)
	10. Processing of Sold Products	N/A (no sold products)
	11. Use of Sold Products	N/A (no sold products)
	12. End-of-life Treatment of Sold Products	N/A (no sold products)
	13. Downstream Leased Assets	N/A (no downstream leased assets)
	14. Franchises	N/A (no franchises)
	15. Investments	N/A (no investments)
Total Emissions (market-based)***		18,462

\* Scope 1 emissions have been restated to include Scope 1 transport emissions.

\*\*Scope 3 emissions, Categories 5, 6 and 7 have been restated due to a change in methodology.

\*\*\*Total market-based emissions have been restated due to a change in methodology and the included Scope 1 transport emissions.

N.B. The reported Scope 1, 2 and 3 emissions have been rounded to zero decimal places. Any totalling of emissions has been conducted using complete, unrounded figures.

## Reporting Year:

Scope 1, 2 and 3 – FY24/25 (1<sup>st</sup> June 2024 – 31<sup>st</sup> May 2025)

Additional details relating to the FY24/25 emissions calculations:

The GHG emissions scope boundary used to establish QA Limited's FY24/25 baseline was determined through an operational control model in accordance with the Greenhouse Gas Protocol. The current reporting year includes all Scope 1 and 2 emissions in accordance with SECR requirements. Scope 3 emissions have been calculated as per the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard Guidance. The emissions data is reported using a market-based approach.

# Current Emissions Reporting

Emissions	Source	tCO <sub>2</sub> e
Scope 1	Direct	59
Scope 2	Indirect (market-based)	0
Scope 3	1. Purchased Goods and Services	14,927
	2. Capital Goods	2,618
	3. Fuel- and Energy-related Activities	155
	4. Upstream Transportation and Distribution	50
	5. Waste Generated in Operations	55
	6. Business Travel	759
	7. Employee Commuting	2,020
	8. Upstream Leased Assets	38
	9. Downstream Transportation and Distribution	N/A (no downstream transport)
	10. Processing of Sold Products	N/A (no sold products)
	11. Use of Sold Products	N/A (no sold products)
	12. End-of-life Treatment of Sold Products	N/A (no sold products)
	13. Downstream Leased Assets	N/A (no downstream leased assets)
	14. Franchises	N/A (no franchises)
	15. Investments	N/A (no investments)
Total Emissions (market-based)		20,681

N.B. The reported Scope 1, 2 and 3 emissions have been rounded to zero decimal places. Any totalling of emissions has been conducted using complete, unrounded figures.

# 3. Targets

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# Emission Reduction Targets (Scope 1 & 2)

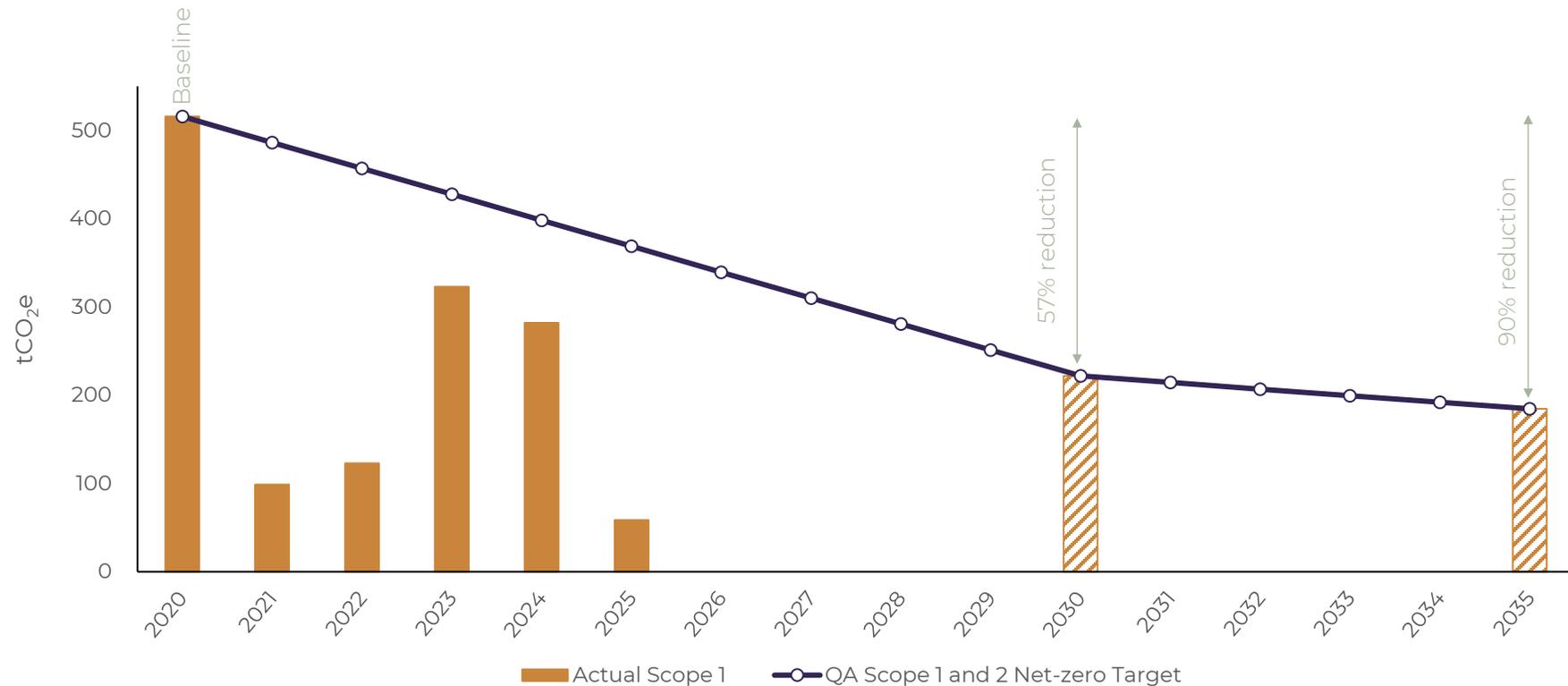
To continue our progress toward achieving net zero, we have adopted the following carbon reduction targets:

- **Near-term reduction of absolute Scope 1 emissions by 57% by FY29/30 from a FY19/20 base year.**
- **Continue active annual sourcing of 100% renewable electricity through FY29/30.**
- **Net-zero absolute Scope 1 and 2 (market-based) emissions reduction by 90% by FY34/35 from a FY19/20 base year.**

In FY24/25, QA Limited continued to source 100% renewable electricity, meeting its Scope 2 (market-based) target.

In FY24/25, QA Limited reduced its Scope 1 and Scope 2 (market-based) emissions by 96.8% compared to the baseline year and 79.2% compared to FY23/24. This exceeds the 30.0% target reduction by FY24/25, enabling QA Limited to meet its target early.

**Figure 1: Near-term and Net-zero Scope 1 and 2 (market-based) targets.**



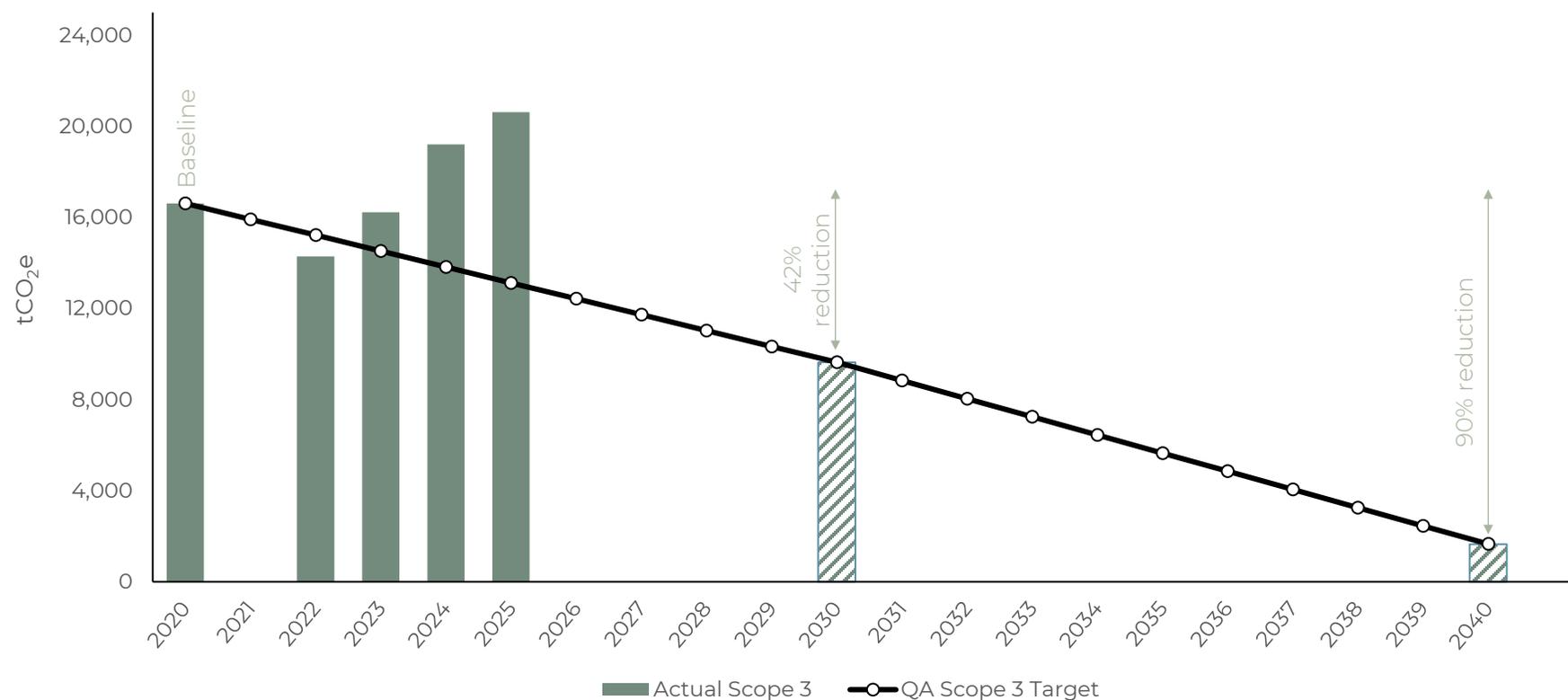
## Emission Reduction Targets (Scope 3)

To continue our progress toward achieving net zero, we have adopted the following carbon reduction targets:

- **Near-term reduction of absolute Scope 3 emissions by 42% by FY29/30 from a FY19/20 base year.**
- **Net-zero absolute Scope 3 emissions reduction by 90% by FY39/40 from a FY19/20 base year.**

In FY24/25, QA Limited increased its Scope 3 emissions by 24.1% compared to the baseline year and 7.3% compared to FY23/24, falling short of the target reduction of 21.0%. To reach the FY29/30 near-term target, an annual emissions reduction of 13.2% is now required compared to baseline emission levels.

**Figure 2: Near-term and Net-zero Scope 3 targets.**



N.B. FY20/21 Scope 3 emissions were not calculated.

# 4. Carbon Reduction Projects

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# Carbon Reduction Projects

## Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the FY19/20 baseline.

### Renewable Electricity Contract

QA Limited procured 100% renewable electricity at all sites. This has ensured that market-based Scope 2 emissions remain at zero.

### Office Consolidation

QA Limited continued to reduce office space across the business, consolidating office teams across locations and ensuring that any new facilities are based in city centres with good public transport links, reducing grey fleet mileage. The total floor space has been reduced from 293,000 to 264,000 sq. ft.

### Estates Optimisation for Sustainability and Efficiency

QA Limited continued to work with landlords to implement energy-saving measures, including Lighting Passive Infrared (PIR) motion sensors, metering sensors, air quality sensors, people counters, and energy-efficient Heating, Ventilation, and Air Conditioning (HVAC) systems. These technological innovations will help to understand how the buildings are used and optimise their performance accordingly.

### Virtual Course Delivery

QA Limited has increased the availability of online courses, enabling better time utilisation and a significant reduction in carbon emissions associated with travel to training venues. A dedicated studio within the existing office has been created to support the growing delivery of digital courses.

The delivery of online courses has also supported the transition from paper

course materials to digital courseware in 85% of its courses, reducing the business's paper use by approximately 20 tonnes per annum.

### Environment Awareness Initiatives

To deepen environmental awareness, QA Limited launched a series of campaigns, highlighting its sustainability initiatives and engaging with its staff to help embed sustainability in everyday action

### Tech for Good: Extending Lifecycles, Expanding Opportunities

Across the Group, QA Limited embedded sustainability into every layer of operations - reducing energy use, optimising estates, and eliminating unnecessary waste. Guided by a circular economy approach of reduce, reuse, recycle, QA Limited are transforming how it manages resources.

Some examples include: recycling IT equipment to schools and charities, actively removing disposable cups from all locations, reducing the number of photocopiers in offices to target a paper-free office, and installing a greater range of recycling bins.

## Future Carbon Reduction Initiatives

In the future, QA Limited hope to implement further measures such as:

### QA-Eco Environment Awareness Initiative

QA Limited will launch an internal portal and newsletter - QA-Eco. QA-Eco is designed to inspire people to make more environmentally conscious choices. Through engaging content, practical tips, and real-life stories, QA-Eco will help embed sustainability into everyday actions.

### Renewable Electricity Contract

QA Limited will continue to procure 100% renewable electricity at all sites.

# 5. Appendix

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# Declaration and Sign-off

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 Reporting Protocol corporate standard (<https://ghgprotocol.org/corporate-standard>), and use the appropriate government emission conversion factors for greenhouse gas company reporting. (<http://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>)

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), and the required subset of Scope 3 emissions has been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard. (<https://ghgprotocol.org/standards/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: Philip Young

Role: General Counsel

Signature: 

Date: 05/03/2026



# Reporting Methodology

Scope 1 and 2 greenhouse gas emissions have been calculated in accordance with the 2019 UK Government environmental reporting guidance. Consistent with the guidance, relevant emissions factors published in the UK Government's Department for Energy Security and Net Zero (DESNZ) "Greenhouse gas reporting: conversion factors" database, for the specific reporting year, have been used. The CO<sub>2</sub> equivalent conversion factor has been used throughout, and, where applicable, the kWh gross calorific value (CV) was used.

Scope 1 and 2 emissions have been calculated using both a location-based and market-based approach:

- **Location-Based:** This method calculates emissions associated with fuel and electricity consumption by using UK average emissions intensities. DESNZ provides UK annual fuel and grid electricity emissions factors, which are used for location-based reporting.
- **Market-Based:** This method calculates emissions associated with fuel and electricity consumption by using contract-specific emissions intensities. Market-based reporting enables companies that purchase lower-carbon fuels and electricity to demonstrate the benefits of their investments.

Transport-related emissions from fuel combustion were calculated using the DESNZ "Greenhouse gas reporting: conversion factors" database.

Scope 3 emissions have been calculated in accordance with the Greenhouse Gas Protocol "Corporate Value Chain (Scope 3) Standard".

For all operations, applicable Scope 3 categories were identified based on an operational control boundary. Scope 3 emissions for applicable categories were calculated following methodologies outlined in the GHG Protocol "Technical Guidance for Calculating Scope 3 Emissions", with further guidance taken from the GHG Protocol's detailed methodology chapters for each applicable Scope 3 category.

Most conversion factors were sourced from the DESNZ Greenhouse gas reporting: conversion factors 2024 v1.1 database. Where a spend-based approach was used, as per the GHG Protocol guidance, conversion factors were taken from the University of Leeds and the Department for Environment, Food and Rural Affairs' UK Footprint Results (1990 – 2018) study or the Department for Environment, Food and Rural Affairs' Indirect emissions for the supply chain database. Scope 3 emissions include Well-to-Tank (WTT) and Transmission and Distribution (T&D) losses.

# Quality Review

Prepared for: QA Limited

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Author: Ieva Roscenkova

Reviewer: Dan Hounslea

Document Control			
Issue Number	Date	Author	Description of Changes
1	16/02/2026	Ieva Roscenkova	Initial issue

# Thank you

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