PPN 06/21- Carbon Reduction Plan

Concerto Partners LLP

Publication date: 24 September 2026

Document Purpose

Our reduction plan is set out in response to the requirements of PPN 06/21, to provide the required information on emissions, transparency and demonstrate our progress and commitment in reducing our climate change related emissions.

Commitment to achieving Net Zero

Concerto LLP commits to achieving Net Zero emissions (a reduction of at least 90% in absolute emissions compared to our baseline, combined with offsetting residual emissions) as follows[1]:

Scope 1: Net Zero by 2030
Scope 2: Net Zero by 2030 (or earlier if possible)
Scope 3: (supply chain and homeworking) Net Zero by 2045

-as compared to the 2022/23 Carbon Footprint Baseline.

These targets and this plan have been created, reviewed and agreed with the Partners.

This is the fourth year that Concerto LLP has conducted a carbon footprint and the first time it has reported progress on targets via this Carbon Reduction Plan (CRP).

For more information please see the comments accompanying the Baseline and current year information below.

[1] The targets have been chosen to be in line with published SBTi Standard advice

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 Years: updated (meeting rooms Scope 3.1, homeworking 3.7)
Scope 1, 2 & 3
(1st April 2022 – 31st March 2023)

Additional Details relating to the Baseline Emissions calculations:

The carbon footprint has been calculated in line with Greenhouse Gas Protocol guidelines, using BEIS-issued standard factors covering all required GHGs, covering Scope 1 and 2; Scope 3 is calculated according to the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard Guidance. The boundary used was operational control, includes a small, leased desk space and occasional meeting rooms in London while staff, partners and associates mostly work from home. Associate impacts are calculated using only billable hours attributable to Concerto projects.

Baseline Year Emissions:

EMISSIONS	TOTAL (tonnes of CO_2e)	Breakdown (tonnes of CO_2e)
Scope 1	**0.095**	
Scope 2	**0.196 (location based)**	
Scope 3	**30.946 (total)**	
	1. Purchased goods & services	**0.250 (water meetings & IT)**
	2. Capital Goods	*Not included for PPN 06/21*
	3. Fuel & energy related	**0.069 (WTT/T&D)**
	4. Upstream logistics*	***N/A***
	5. Waste generated	**0.001 (incl. waste water)**
	6. Business travel	**13.942**
	7. Employee commuting/home**	**16.684 (homeworking)**
	8. Upstream leased assets	*Not included for PPN 06/21*
	9. Downstream logistics*	***N/A***
	10. Processing of sold product	*Not included for PPN 06/21*
	11. Use of sold products	*Not included for PPN 06/21*
	12. End of life of sold products	*Not included for PPN 06/21*
	13. Downstream leased assets	*Not included for PPN 06/21*
	14. Franchises	*Not included for PPN 06/21*
	15. Investments	*Not included for PPN 06/21*
Total emissions	**31.237 t (location based)**	

* Concerto will not collect and report data for logistics footprints since these are irrelevant or very small. As a service provider the organisation does not produce goods with an up and down stream supply chain.

**Everyone works from home and claims travel for meetings thus there is no commute.

Current Emissions Reporting

The table below covers the emissions by Scope for the most recent reporting period, 1st April 2024 to 31st March 2025.

Baseline Years: Scope 1, 2 & 3 (1st April 2024 – 31st March 2025)		
Additional Details relating to the Baseline Emissions calculations:		
The company carbon footprint has been calculated in line with Greenhouse Gas Protocol guidelines, using DESNZ-issued standard factors covering all seven required greenhouse gases, covering Scope 1 and 2; with Scope 3 calculated according to the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard Guidance. The boundary used was of operational control. A survey was used to refine homeworking impact estimates.		
Baseline Year Emissions:		
EMISSIONS	**TOTAL (tonnes of CO_2e)**	
Scope 1	**0.088**	
Scope 2	**0.210 (location based)**	
Scope 3	**95.692 (total)** 1. Purchased goods & services 3. Fuel & energy related 4. Upstream logistics* 5. Waste generated 6. Business travel 7. Employee homeworking ** 9. Downstream logistics*	 **2.885 (water, meetings & IT)** **0.069 (WTT energy/fuel)** ***N/A*** **0.001 (incl waste water)** **75.191** **17.546** ***N/A***
Total emissions	**95.990 t (location based)**	

* Concerto will not collect and report data for logistics footprints since these are irrelevant or very small. As a service provider the organisation does not produce goods with an up and down stream supply chain.

**Everyone works from home and claims travel for meetings thus there is no commute.

Emissions Reductions Targets

Concerto LLP has set targets to support achieving Net Zero emissions (a reduction of at least 90% in absolute emissions compared to our baseline, combined with offsetting residual emissions) as follows:

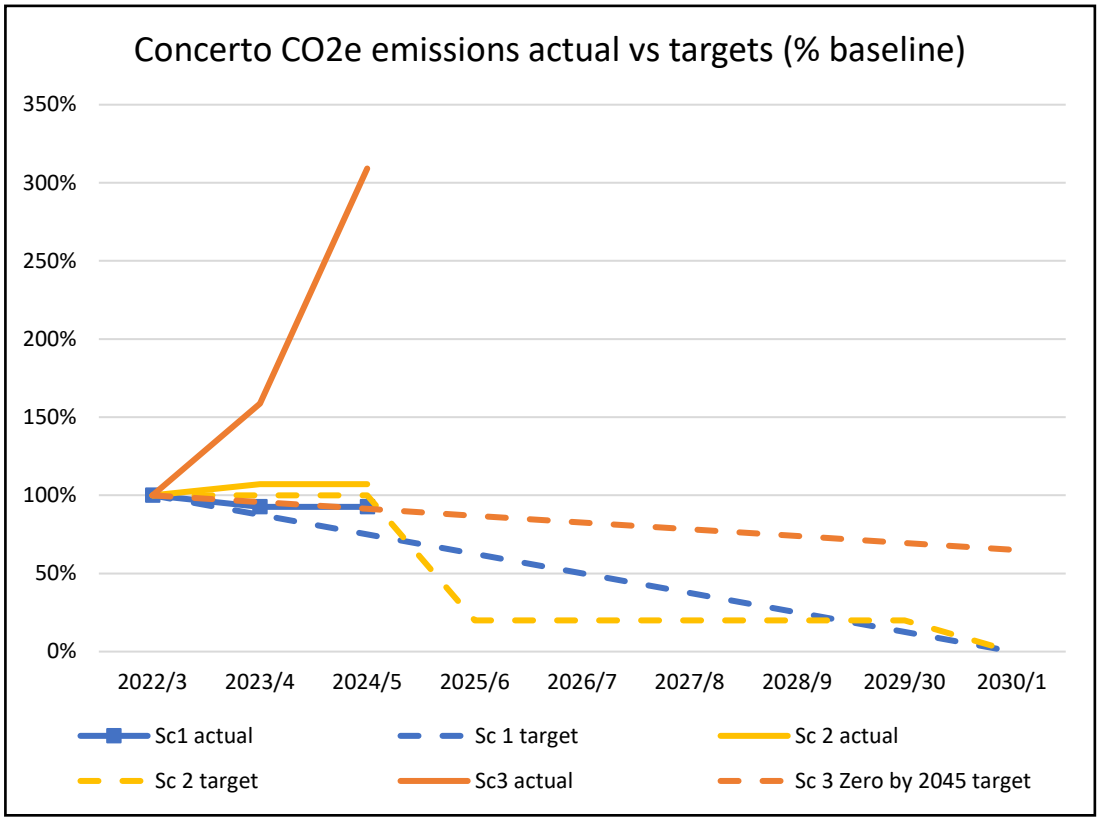
Scope 1: Net Zero by 2030
Scope 2: Net Zero by 2030 (or earlier if possible)
Scope 3: (supply chain and homeworking) Net Zero by 2045

-compared to the 2022-23 Baseline.

Concerto made progress in 2023-24 in gathering data to establish a more accurate homeworking footprint, however this detail is not possible every year and so the homeworking impact method for 23-24 has been reworked and figures restated to the standard BEIS factors based on hours worked, to enable YOY comparison.

There has been an increase in international air travel in 2024-25 despite a smaller FTE. This increase is associated with a specific client contract; which has caused the travel emissions to unexpectedly rise and this is reflected in the total emissions. See under the Carbon Reduction Action sections for more detail.

The target lines and actual performance are shown below:



It should be acknowledged that Concerto has the desire to grow. This will increase its FTE size, but as Concerto staff and associates are homeworkers, any significant impact is likely to be around increased travel to a client's own office/site etc. Concerto is very mindful of this and whenever possible, minimises travel.

Effects of Carbon Reduction Actions in 5 years' time/2028

As further feasible actions are identified we will forecast effects and add them to our reduction plan. It is not possible to predict what our emissions in five years' time will be as we are a service provider and our activity (including travel) is significantly determined by our clients.

The 207% increase in total emissions for 2024-25 versus the baseline is due to our clients' requirements for us to undertake more travel (via planes) (more than x20 the impact- a rise of 2058%). We have also rented more meeting rooms (approx. 17x the baseline, 1749%).

These increases should be compared, in part, to those noted in 2022-23 report - the tail end of the pandemic. During that time the suppression of international travel and face to face meetings was still significant, although a direct comparison to today's environment is hard to quantify.

To assess relative emissions against activity, the emissions per FTE are shown below:

	22-23	23-24	24-25
FTE eqvt	27.08	32.31	29.14
Total kg CO2e/FTE	**1,153**	**1,798**	**3,294**

With the post-pandemic return to travelling and the delivery of a more accurate home energy/fuel use data, it was always expected that refined data would identify an increase in emissions faster than the increased FTE count.

Carbon Reduction Projects

Completed Carbon Reduction Projects

In 2022-23 Concerto LLP reduced the amount of flying required in one client project by combining several European trips into one and moving between some cities by train.

In 2023-24 we focussed on gathering more accurate data about homeworking and travel to improve our footprint quality and better target our actions. We also found ways to reduce the amount of flying for some contracts using local support, although we could not eliminate air travel completely.

As previously mentioned, Concerto in 2024-25 experienced an increase in Business Travel and therefore total emissions particularly air travel, all primarily due to the requirements of a new and major contract. While the company still takes steps to combine trips and travel by train and / or electric vehicles, the degree to which air and other travel can be controlled and/or avoided by Concerto is limited with international contracts, especially those where travel bookings are controlled and paid for by the client. Since we use an organisational/operational boundary we include these emissions for the purpose of transparency.

The company has refined the data collected around Business Travel and reviewed its policies. This was helped during a Carbon Reduction Workshop in December 2025 to highlight actions which enable targeted and effective reduction actions to be achieved. Concerto will be conducting further

analysis of both travel impact from specific contracts and on implementing carbon reduction actions in the 2025-26 trading year.

In preparing the 2024-25 footprint Concerto also trialled the use of spend-based carbon accounting for some Scope 3 emissions. While this was of mixed utility, it has limited impact on the emissions reported and monitored for this CRP. We will continue to explore how we track and reduce emissions.

Future Carbon Reduction Actions

Concerto is exploring several further options with a view to implementation. These are:

- Reducing car emissions with more efficient models, either staff-owned or day-hired.
- Restricting the emissions levels of vehicles used for Business Travel and using cleaner transport modes for certain trips.
- Targeted assistance for reducing heating fuel need in staff dwellings.
- Updating processes for bids for contracts which will require flying, to promote other ways to offer support and to assess the carbon impact of delivering them in future years.
- Adding carbon KPIs to internal processes in parallel with existing carbon tracking for client projects, from business cases and bids to contract performance reviews.
- The use of responsible, reputable local and/or verified carbon offsets for residual emissions each reporting period.

In addition to emissions reported here, Concerto is exploring real world reductions in its Scope3 supply chains not currently covered by the CRP, such as:

- Removing/deleting old and redundant data from cloud storage.
- Developing an AI use policy to include consideration of where the environmental impacts do or do not outweigh other benefits, to avoid unnecessary or inappropriate use.
- Sourcing green hosting for the website/checking the current supplier credentials.
- Use of green taxis- ideally EVs- on Business Travel and recording this detail.
- Investigating vegetarian or vegan catering for events and meetings.
- Reviewing pensions and banking for their shadow footprint impacts.

Declaration and Sign Off

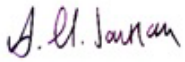
This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

As a small-sized SME Concerto LLP is not currently subject to SECR and separate reporting; here 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 Partners on (date)

Signed on behalf of the Partners:



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Date: ……24/09/2026……