



Carbon Reduction Plan 2024



Cabinet Office

SME HCI Limited

REPORTING PERIOD:

2024

01/01/2024 – 31/12/2024

FOR ISSUE APRIL 2025

Produced & Verified By

Furthr.

Contents

Contents	2
Commitment to Achieving Net Zero	3
Baseline Emissions Footprint	3
Operational Boundaries	7
Locations	7
Time Period	7
GHG Emission Conversion Factors	7
Activity Data	8
Estimations and Limitations	9
Key Changes Between Current Reporting Year and Baseline Year	10
Emissions Reduction Targets	11
Reduction Pathway	12
Progress against targets	14
Completed Carbon Reduction Initiatives	15
Near and Long-term Reduction Initiatives	17
Alignment with ISO 14001	20
Context (Stakeholders)	20
Employees	20
Customers/Clients	21
Government and Regulatory Bodies	21
Investors/Shareholders	22
Community and Society	22
Leadership	23
Planning	24
Environmental Aspects and Impact	24
Operation	26
Performance Evaluation	27
Improvement	28
Declaration and Sign Off	29

Carbon Reduction Plan

Supplier name: SME HCI Limited

Publication date: 29/04/2025

Commitment to Achieving Net Zero–

SME HCI Limited (trading as “Vivup”) is committed to achieving Net Zero emissions by 2040.

Baseline Emissions Footprint

Baseline Year: 2022 (Jan-Dec)				
Additional Details relating to the Baseline Emissions calculations:				
<i>Viviup’s baseline emissions were quantified in the reporting year of 2022. As of this reporting year (2024), Vivup have not needed to rebaseline their emissions for 2022, given consistent adherence to methodologies & emissions conversion data sources.</i>				
Baseline year emissions:				
EMISSIONS	TOTAL (tCO ₂ e)			
Scope 1	0.345			
Scope 2	0.021			
Scope 3	896.53			
(Included Sources)	Emissions Category	Emissions (tCO ₂ e)	Included in CRP	Explanation
Total Emissions				

	Purchased Goods and Services	401.75	Yes	Emissions associated with the purchase of business services.
	Capital Goods	392.37	Yes	Emissions associated with the purchase of IT goods.
	Well to Tank	0.002	Yes	Emissions associated from sources not owned or controlled by Vivup.
	Transportation and distribution (upstream / downstream)	0	Yes	This category (upstream transportation) is in scope but emissions from this category are classed as not applicable or <i>de minimus</i> .
	Waste Generated in Operations	0.77	Yes	Associated emissions from waste generation.
	Business Travel	52.37	Yes	Vivup regularly engages with employee business travel
	Employee Commuting	0	Yes	Vivup has permanent employees that work 100% remotely, and do not own or control any physical office facilities
	Employee Home Working	49.28	Yes	Vivup has permanent employees that spend certain periods working from home.
	Leased assets (upstream / downstream)	N/A	Yes	Vivup does not hold any upstream or downstream leased assets.
	Processing, use of, and end-of-life	N/A	No	Negligible for Vivup

	treatment of sold products.			
	Franchises	N/A	No	Vivup is neither a franchisee nor a franchisor with relation to business operations.
	Investments	N/A	No	The UK entity for Vivup does not hold any investments.
Total Emissions	896.90			

Current Year Emissions Reporting

Reporting Year: 2024 (Jan-Dec)				
EMISSIONS	TOTAL (tCO ₂ e)			
Scope 1	0			
Scope 2	0			
Scope 3 (Included Sources)	488.66			
	Emissions Category	Emissions (tCO ₂ e)	Included in CRP	Explanation
	Purchased Goods and Services	341.89	Yes	Emissions associated with the purchase of business services.
	Capital Goods	8.29	Yes	Emissions associated with the purchase of IT goods.

	Well to Tank	0	Yes	Emissions associated from sources not owned or controlled by Vivup.
	Transportation and distribution (upstream/downstream)	1.04	Yes – Upstream only	Emissions associated with transportation and courier services paid for by Vivup Limited.
	Waste Generated in Operations	0.003	Yes	Vivup reports emissions from end-of-life of IT assets.
	Business Travel: Air	13.76	Yes	Vivup regularly engages with employee air business travel.
	Business Travel: Hotel Stays	5.12	Yes	Vivup regularly engages with employee business travel requiring overnight stays.
	Business Travel: Rail Travel	10.09	Yes	Vivup regularly engages with employee rail business travel.
	Business Travel: Road Travel	11.40	Yes	Vivup regularly engages with employee road business travel.
	Employee Commuting	0	Yes	Vivup has no permanent employees that commute to Vivup office locations.
	Employee Home Working	97.08	Yes	Vivup has permanent employees that spend certain periods working from home.
	Leased assets (upstream / downstream)	N/A	No	Vivup does not hold any upstream or downstream leased assets.
	Processing, use of, and end-of-life	N/A	No	Negligible for Vivup.

	treatment of sold products.			
	Franchises	N/A	No	Vivup is neither a franchisee nor a franchisor with relation to business operations.
	Investments	N/A	No	The UK entity for Vivup does not hold any investments.
Total Emissions	488.66			

Operational Boundaries

Locations

Vivup does not operate any physical offices and has a fully remote workforce. As such, no facility-associated emissions have been measured as part of this report.

Time Period

This report covers emissions for the period 1st of January 2024 to 31st of December 2024.

GHG Emission Conversion Factors

GHG Emission Conversion factors are value coefficients that describe the rate at which a given human activity releases greenhouse gases into the atmosphere. Furthr's carbon accounting platform and database was used to streamline data collection, analysis and reporting of Vivup's GHG emissions. Furthr offers end-to-end carbon reporting functionality, with direct/indirect activities automatically categorised, meaning Scope 1, 2 and 3 conversion factors are automatically assigned to respective Activity Data. Emissions are measured in metric tonnes of carbon dioxide equivalent (tCO₂e). Where tonnage for the measurement of category weight is specified, Furthr refers to metric tonnes. For

intensity metric calculations, employees (“staff”) are all full-time equivalent employees, including payroll as well as contractors.

Furthr’s carbon accounting platform is compliant with ISO 14064-1:2018¹ and is aligned to the GHG Protocol Corporate Accounting and Reporting Standard. It is also compliant with the accounting principles detailed in the IPCC 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and its accompanying database of GHG emissions factors and other related environmental metrics EFDB.

Emission factor databases used to calculate the emissions stated in this report include:

- DEFRA 2024
- Exiobase 3.8.2
- AIB v2023

Activity Data

Activity data can be captured using a variety of different metrics for each resource type; however, it is best practice to minimise the number of calculations required to arrive at the overall emissions attributed to the specific activity. As such, the best quality activity data was used, which, where possible, required only a single, one-step conversion to arrive at total emissions². Wherever possible, one-step conversion data was obtained throughout the measurement program, with any exceptions listed within the ‘Estimates’ section of the relative result.

¹ We note that, should Vivup choose to independently audit this measurement against ISO 14064-1:2018, certain additions to this report will be inputted before independent audit takes place, notably:

- Disaggregation of GHG Categories across CO₂, CH₄, N₂O, NF₃, SF₆ and other appropriate GHG groups.
- A description of how biogenic CO₂ emissions are treated in the GHG inventory and the relevant biogenic CO₂ emissions quantified separately in tonnes of CO₂e.
- The historical base year selected by Vivup and the base-year GHG inventory (currently in-flight at the time of release of this report).
- Explanation of any change to quantification approaches (specifically given Vivup’s commitment to retrospective calculation of their chosen base year, which is currently in-flight and which makes sense to complete before this measurement is independently audited against ISO 14064-1:2018).
- Standalone uncertainty assessment description and results.
- The GWP values used in the calculation, as well as their source.

² An example of Activity Data that enables a One-Step Conversion to emissions relates to processing direct kWh consumption of electricity, and converting this kWh consumption directly into tCO₂e via listed and accredited data sources.

Estimations and Limitations

Vivup recognises that there are certain elements of this report which have been estimated, based on the best available data provided during the measurement program. These figures will be updated and disclosed in subsequent reports, should more accurate data become available. In some cases, estimations have been made in order to calculate the carbon footprint for specific resource types at select facilities.

Scope 1 & 2:

- Sources of GHGs were quantified by reported mileage on salary-sacrifice purchased vehicles which were used to travel to in-person meetings organised by Vivup staff.

Scope 3:

- Purchased Goods and Services were calculated using spend-based data provided by the Vivup team. Capital goods were calculated using supplier specific emission factors for the model and products purchased.
- Travel emissions were calculated using a mixture of activity data for air transport, road travel, train travel and hotel stays. Spend-based data was used for some rail travel.
- Transport and Distribution emissions were calculated the using total spend on
- Homeworking emissions (for electricity and heating) were estimated using EcoAct guidance on estimations for energy for electricity and heating consumption for time working from home. The number of days of staff working from home and the energy sources used were based on data gathered from a staff survey for Vivup.
- Location and market-based emissions were reported for home working and residual emission factors were applied for market-based emissions where such factors were publicly established.
- Travel emissions were calculated using reported data for expenses travel with mileage information provided by Vivup.

- ICT reverse, who handle Vivup's IT asset waste, provided emissions reporting directly for their services including the emissions arising from reuse and recycling of assets.
- Due to the negligible number of in-person meetings, waste generation from employees was deemed negligible.
- Scope 3 emissions in this report also consider Well-To-Tank (WTT) emissions.

Key Changes Between Current Reporting Year and Baseline Year

GHG Category	2024 (tCO₂e)	2023 (tCO₂e)	2022 (tCO₂e)	% Change (2024 to baseline)	Rationale
Scope 1 - Fuel	0.00	0.21	0.35	-100%	No reported or expensed mileage in vehicles on salary sacrifice.
Scope 2 - Electricity	0.00	0.04	0.02	-100%	No reported or expensed mileage in electric vehicles on salary sacrifice.
Scope 3 - 1. Purchased Goods and Services	341.89	565.52	401.75	-14.89%	More granular processing of PG&S leading to lower reliance on generic spend based EEIO factors.
Scope 3 - 2. Capital Goods	8.29	517.28	392.37	-97.89%	Significant reduction in spending on IT infrastructure during 2024. Acquisition of equipment across 2022 and 2023 lead to reduced need for spend in 2024.
Scope 3 - 3. Well-to-tank	0.00	0.07	0.002	-100%	As a result of 0 scope 1 and 2 emissions

Scope 3 - 4. Upstream transportation and distribution	1.04	0.052	0	-	Better data granularity allowed Vivup to split out specific courier fees associated with day to day operations for the business.
Scope 3 - 5. Waste generated in operations	0.003	1.24	0.77	-99%	Reduced number of in-person meetings for Vivup teams meant that waste generated by employees was negligible. Emissions in 2024 are from the end of life treatment of IT assets.
Scope 3 - 6. Business Travel	40.37	54.03	52.37	-22.91%	Reduction in the number of nights spent in hotels.
Scope 3 - 7. Commuting (and Homeworking)	97.08	124.06	49.27	97.05%	Increase in headcount and inclusion of WFH emissions.
Total (Market-based)	488.66	1262.50	896.90	-45.5%	

Key Changes Between Current Reporting Year and Baseline Year
- FTE Intensity Metric

Intensity Metric	2024	2023	2022	% Change (2024 to baseline)
tCO₂e / FTE	2.81	6.22	6.55	-57.10

Emissions Reduction Targets

Vivup is committed to achieving a long term target of Net Zero by 2040 and near term target of 2030, using 2022 as the baseline year, in alignment with the SBTi's guidance.

To progress towards Net Zero, this plan sets near-term carbon reduction targets for the 6-year period to 2030, achieving a reduction of 52.2% Scope 1 and 2 emissions, and 42% Scope 3 emissions from the baseline year. A wider Net Zero Strategy and implementation plan will be developed to ensure Net Zero will be achieved by 2040, a reduction of 90% from the baseline year.

As of 2024, Vivup's total reported carbon emissions accounted for 486.99 metric tonnes of carbon dioxide equivalent (tCO₂e), with Scope 3 accounting for approximately 99% of emissions. This, together with baseline emission trends, emphasises a need to address indirect emissions alongside direct emissions from Vivup's operations.

Emission hotspots from Vivup's 2024 Emissions Accounting report were identified as the following categories (in descending order of total emissions):

- Purchased Goods and Services (Scope 3)
- Employee Home Working (Scope 3)
- Business Travel: Air (Scope 3)
- Business Travel: Hotel Stay (Scope 3)

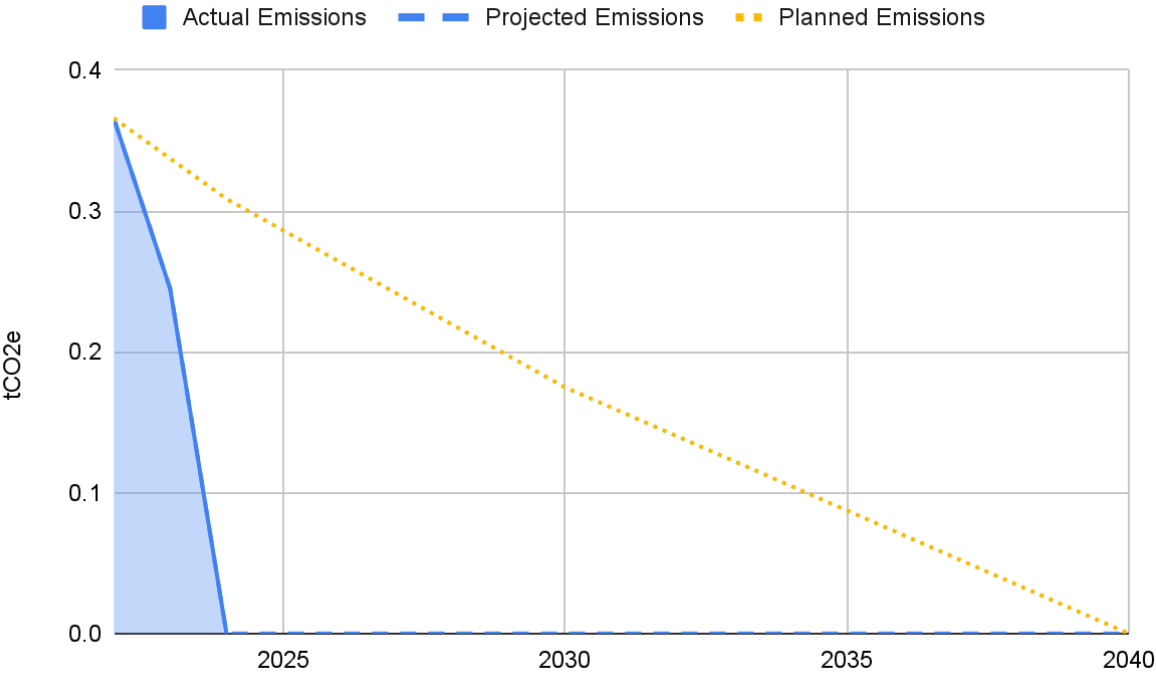
As such we have identified a number of initiatives which will support reduction of emissions in these areas, in line with the required levels of abatement recommended by the Science Based Targets initiative (SBTi).

Reduction Pathway

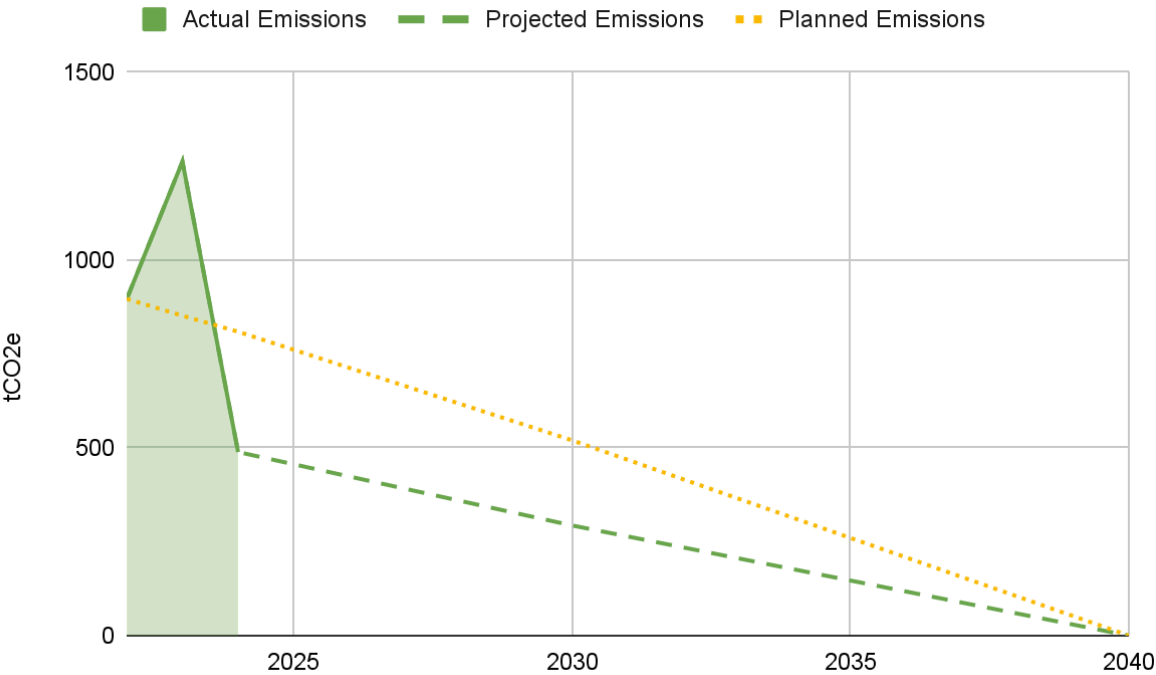
Mitigation pathways play a key role in setting science-based targets (SBTs). For near-term SBTs covering a 5-10 year timeframe, mitigation pathways inform the rate of emissions reductions or emissions intensity reductions that are needed. For long-term SBTs with a target year as late as 2050, they inform the overall emissions reduction or convergence intensity that must be reached to be consistent with net-zero at the global or sector level. SBTs are emissions targets that do not include carbon dioxide (CO₂) removal. The SBTi recommends absolute targets are set using the cross-sector pathway, to limit global warming to 1.5°C.

Below we have provided the trajectory of the near-term targets set, as well as progress in 2024 against these targets:

Scope 1&2



Scope 3



Progress against targets

Below we outline our progress in 2024 against the emission reduction targets set:

Scope	Status
1	On track - emissions were significantly lower as compared to the baseline year.
2	On track - emissions were significantly lower as compared to the baseline year.
3	On track - following an increase in emissions following data integrity improvements, reduction targets have been reached for the 2024 reporting period.

Vivup have made good progress in emissions reduction, however the reduction is most significantly from a reduction in expenditure on IT infrastructure, reported as Capital Goods. Emissions from capital goods were reduced by 384.0tCO₂e from the baseline year, which contributed to 93% of the total emissions reduction in 2024. Due to significant acquisition of IT equipment in 2022, purchases in 2024 were significantly reduced.

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since 2022. Overall, in 2024, Scope 1 and 2 saw a reduction in emissions by 40% compared to the baseline, whereas Scope 3 saw a reduction in emissions by 46%. This is mainly due to a reduction in spend on IT infrastructure. Vivup therefore recognises that beyond the carbon reduction initiatives already completed, additional near- and long-term initiatives are required to ensure Net Zero targets will be met. The measures below will continue to be in effect when performing the contract.

ACTIVITY	COMPLETE DATE	SCOPE(s)
Commit to measuring carbon footprint of business activities year on year to gain an understanding of hotspots and regularly be making efficient and direct improvements to reduce these emissions.	2023	1,2,3

Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.		
Created a Social Value Steering Group to lead initiatives. This team has been made up of members of different departments to support the role out of sustainable ideas organisational wide.	2023	1,2,3
Partnered with On Hand, an employee volunteering app, to encourage employees to make choices in their daily lives that reduce carbon emissions. Participation is encouraged through comms and a leader board	2022	1,2,3
Updated statement within Travel Cost & Expenses policy to require staff to use the lowest-carbon travel options available when they undertake business travel. <ul style="list-style-type: none"> • Use of public transport will be encouraged when employees are required to travel for business. • Where cars are required to be used, car sharing will be promoted. 	2024	1,3
Updated statement within Remote & Home Working Policy to support employees in reducing their work-related carbon footprint as they undertake remote and home working. This covers work-related energy-saving measures such as using standby, however also includes more general, personal energy-saving advice at home.	2024	3
Updated Employee Volunteering Policy Guiding Principles clause to encourage staff to engage in volunteering which supports Effective stewardship of the Environment and this Carbon Reduction Plan	2024	N/A
Updated Travel Cost & Expenses Policy to require: <ul style="list-style-type: none"> • That staff use cars with emissions intensity of less than 150g/km where possible • That no domestic flights are taken without 	2024	3

explicit approval of a company director		
Updated responsible procurement guidelines to ensure that third parties undergo due diligence specific to environmental checks as part of an agreed process.	2024	3
Commitment to business devices being re-purposed / recycled according to the lifetime of the device.	2024	3
Commitment to business resources being recycled and reused where possible. Digital Marketing materials will be used where possible in place of physical materials.	2024	3
Implemented an Environmental Management System (EMS) certified to ISO14001 standards to support the implementation and monitoring of carbon reduction measures.	2024	N/A
Improved data collection on activities related to homeworking, to increase accuracy and reduce estimation, including % of employees on renewable energy tariffs.	2025	3
Earth Day campaigns with quiz questions for employee engagement.	2025	N/A

Near and Long-term Reduction Initiatives

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

Activity no.	Scope and category	Activity	Target date	Total planned tCO₂e reduction %
1	1 - Mobile Combustion 3.6 - Business Travel	To build on and administer existing policy updates, a commitment to offering support to the workforce with options for active travel schemes; such as bike to work, car sharing opportunities (where appropriate) and internal carbon credit setting to support unavoidable travel.	2025	5
2		Monitoring and discouraging domestic UK flying, incentivising train for any company trips between London & Scotland.	2025	
3		Mandate recording of company car mileage and the vehicle used when expensing mileage, in order to capture vehicle specific activity data. Record bus and rail mileage (or at least start and end destination) when claiming expenses for other types of travel.	2025	
4		Continue to utilise technology to support meetings to offer more flexibility to clients and to	2026	

		own internal workforce.		
4	3.1 – Purchase Services	Review digital supply chain to identify opportunities for a) direct disclosure of emissions for Vivup’s operations and b) identify suppliers who support data hosting on servers running off 100% renewable electricity.	2026	5
5	3.1,2 – Purchased Goods and Services Capital Goods	<p>Review supply chain emission hotspots as a primary step, to identify key areas of focus for reduction.</p> <p>Secondarily, engage with key suppliers in a phased approach:</p> <p><i>Phase 1</i> – Survey long standing suppliers and gain granular information with regards to their targets and commitments, including emissions measurement, Net Zero targets and strategies, and reporting.</p> <p><i>Phase 2</i> – Create a procurement policy to guide ongoing spending towards preferred suppliers who meet our sustainability requirements, including those related to carbon reduction (Scope 1 & 2 emissions). Support our</p>	2027	10

		suppliers who are not yet able to meet our requirements to develop a strategy and report on their emissions reductions.		
6	3.7 - Working from home	<p>Encourage employees to procure low carbon energy at home wherever possible, including use of renewable energy and reduced reliance on fuel-based heating methods.</p> <p>Provide guidance on how to improve energy efficiency at home, including choice of appliances, building fabric and behaviour.</p>	2025	5
7	1, 2,3 - All	<p>Training</p> <p>Carbon literacy and reduction training led Vivup's Governance, Risk and Compliance Team, to ensure awareness of objectives, targets and responsibilities for performance improvement.</p> <p>Engagement:</p> <p>Internal and external communication with key stakeholders to promote engagement with initiatives and performance. Lunch and</p>	Ongoing	N/A

		learn on		
		Volunteering		

Alignment with ISO 14001

Context (Stakeholders)

Vivup has identified several key stakeholders which have an interest in the organisation’s objectives to reduce emissions and set net zero targets. Their needs as well as expectations are outlined below. For more information see EMS Section 4, clause 4.2.

Employees

- Driver: Fostering a culture of environmental responsibility can enhance employee engagement and satisfaction, ultimately driving progress towards Vivup’s goal of achieving net zero emissions.
- Need: Employees expect Vivup to prioritise their health and safety as part of its environmental initiatives. They need assurance that efforts to reduce emissions and improve environmental performance will not compromise workplace safety or health standards.
- Expectation: Employees want to be actively involved in sustainability initiatives and decision-making processes and expect Vivup to provide opportunities for engagement, such as participation in sustainability workshops, training and feedback mechanisms to share ideas and suggestions for improvement.

Customers/Clients

- Driver: Increasingly, organisations are looking to partner with companies that demonstrate environmental responsibility. Customers have expressed an interest in the level to which Vivup adopts sustainable practices,

including plans to achieve net zero emissions, as part of wider sustainability initiatives.

- Need: Customers require assurance that Vivup is committed to environmental sustainability and reducing its carbon footprint.
- Expectation: Cue plans outlining how the company will achieve net zero emissions. They also expect the company to offer environmentally friendly products and services as part of its benefits packages in the future.

Government and Regulatory Bodies

- Driver: Governments worldwide are implementing policies and regulations to combat climate change. Vivup is required by regulatory bodies to reduce its carbon footprint and align with national targets for achieving net zero emissions.
- Need: Governments and regulatory bodies need companies like Vivup to contribute to national or international efforts to mitigate climate change and achieve net zero emissions targets.
- Expectation: Regulatory bodies expect Vivup to comply with existing environmental regulations and standards, as well as to proactively engage in efforts to reduce its carbon emissions and report progress on its sustainability initiatives.

Investors/Shareholders

- Driver: Investors and shareholders are increasingly considering environmental, social, and governance (ESG) factors when making investment decisions. They may require Vivup to develop and disclose plans to achieve net zero emissions as part of its commitment to sustainability.
- Need: Investors and shareholders seek long-term sustainable returns on their investments and view environmental sustainability as a critical factor in assessing the company's performance.
- Expectation: Investors and shareholders expect Vivup to incorporate environmental considerations, including plans to achieve net zero

emissions, into its corporate strategy. They also expect regular disclosures on sustainability performance and progress towards net zero goals.

Community and Society

- Driver: Vivup operates within communities that are affected by climate change and environmental degradation. Stakeholders within these communities would like the company to take action to reduce its environmental impact and contribute to the transition to a low-carbon economy.
- Need: Communities affected by climate change and environmental degradation need companies like Vivup to take responsibility for their environmental impact and contribute to solutions.
- Expectation: Community stakeholders expect Vivup to demonstrate corporate citizenship by implementing sustainable business practices, including plans to achieve net zero emissions. They also expect Vivup to engage with local communities and support initiatives that address environmental challenges.

Competitors:

- Driver: Competing companies are already implementing sustainability initiatives, including plans to achieve net zero emissions. To remain competitive, Vivup seeks to keep up with or surpass competitors in terms of environmental performance to maintain its market position.
- Need: Competitors in the benefits industry need to maintain their market position and reputation while meeting evolving customer expectations and regulatory requirements.
- Expectation: Competitors expect Vivup to demonstrate leadership in environmental sustainability by setting ambitious targets to achieve net zero emissions. They also expect the company to innovate and differentiate itself through its sustainability initiatives to remain competitive in the marketplace.

Meeting these needs and expectations requires Vivup to develop comprehensive plans and strategies to reduce its carbon footprint, transition to renewable energy sources, improve energy efficiency, and engage stakeholders in its sustainability efforts.

Transparent communication and collaboration with stakeholders are also essential to build trust and demonstrate commitment to achieving net zero emissions goals. Thus, this carbon reduction plan will be reviewed on a bi-annual basis and where relevant, updates will be made to ensure the plan aligns with the latest climate science, stakeholder expectations and business planning.

Leadership

The organisation's Chief Revenue Officer, CRO, holds the role of ESG Champion and thus is responsible for the review and implementation of the environmental management system (EMS), aligned with ISO 14001. As part of this, resources are allocated to ensure the carbon reduction plan will achieve its objectives. The Senior Management Team is responsible for ensuring requirements are understood and complied with at all levels of the organisation. In addition, achievement of the environmental objectives including carbon reduction is measured via a Conduct Risk Dashboard. Staff contribution towards objectives is measured in supervision and documented in annual appraisals.

Planning

Identifying the environmental aspects of Vivup's activities is essential for understanding its environmental impact, prioritising efforts, ensuring compliance with regulations, managing risks, improving efficiency, and engaging stakeholders. By assessing how its operations, products, and services contribute to greenhouse gas emissions and other environmental impacts, Vivup can prioritise areas for emissions reductions and resource efficiency improvements. This not only helps Vivup meet regulatory requirements and mitigate environmental risks but also enhances the company's reputation and credibility among stakeholders.

Developing and implementing a carbon reduction plan based on the identified environmental aspects allows Vivup to demonstrate its commitment to

sustainability, optimise operational efficiency, and contribute to long-term environmental and financial sustainability.

Environmental Aspects and Impact

- Risks and opportunities are identified and recorded on central Risk Registers and the Risk Management Policy is followed to ensure consistent review. As part of this, Vivup holds an Aspects and Impacts Register for EMS aspects, compliance obligations and objectives.
- Vivup has considered the below Environmental Aspects, with those in bold the ones the company has most control and influence over:
 - a) emissions to air;**
 - b) releases to water;
 - c) releases to land;
 - d) use of raw materials and natural resources;
 - e) use of energy;**
 - f) energy emitted (e.g. heat, radiation, vibration (noise), light);**
 - g) generation of waste and/or by-products; devices, paper**
 - h) use of space**
- Vivup has also considered environmental aspects related to the Organisation's Activities, Products and Services and consider those in bold to be the ones it has most control and influence over:
 - Design and development of its facilities, processes, products and services;
 - Acquisition of raw materials, including extraction;
 - Operational or manufacturing processes, including warehousing;
 - Operation and maintenance of facilities, organisational assets and infrastructure;
 - Environmental performance and practices of external providers;
 - Product transportation and service delivery, including packaging;
 - Storage, use and end-of-life treatment of products;
 - Waste management, including reuse, refurbishing, recycling and disposal

Environmental risks, including those associated with climate change and resource scarcity, can impact Vivup's operations and long-term viability. By identifying environmental aspects, Vivup can assess and manage these risks effectively. This carbon reduction plan helps mitigate risks associated with potential regulatory changes, physical impacts of climate change, and reputational risks related to environmental performance.

- Compliance requirements
 - The UK has regulations and reporting requirements related to greenhouse gas emissions and environmental impacts which will impact Vivup.
 - By identifying environmental aspects, Vivup ensures compliance with relevant laws and regulations, as well as demonstrates its commitment to environmental stewardship to regulators, customers, and other stakeholders.

- Objectives

Vivup have set the following objectives, relevant to this carbon reduction plan:

- Improve the way Vivup impacts on the environment.
 - Use business resources efficiently to reduce waste and maximise value.
 - Promote the concept of sustainable development and individual accountability amongst employees and encourage them to be active participants in environmental initiatives.
 - Promote the concept of sustainable development and business accountability to Vivup's third party providers.
 - Ensure Net Zero will be achieved by 2040 utilising planned carbon reduction initiatives.
- Action planned
 - By identifying environmental aspects, Vivup can determine the extent to which its activities, products, and services contribute to greenhouse gas emissions and other environmental impacts. This understanding is essential for prioritising areas where emissions

reductions can have the most significant impact. This is because not all activities within Vivup's operations have the same environmental impact and resources should be allocated toward addressing the most significant sources of emissions. This helps in creating a focused carbon reduction plan that targets areas with the highest potential for reducing greenhouse gas emissions.

Operation

Vivup ensures that controls are in place for conditions of service provision, including delivery and post-delivery activities. This is completed through ongoing communication with the client and monitoring of service measures. Vivup determines and considers the environmental impacts of products and services throughout their entire lifecycle by evaluating the environmental aspects and potential impacts of each stage of a product or service. From Car Leasing to Gym Memberships, Vivup works to control and influence these impacts across the supply chain by:

- Working closely with its suppliers to understand and address environmental impacts upstream in the supply chain. This involves setting sustainability criteria for suppliers, conducting audits or assessments, and providing support or incentives for suppliers to improve their environmental performance.
- Integrating environmental considerations into product design and procurement processes to minimise environmental impacts. This includes selecting materials with lower carbon footprints, designing products for durability and recyclability, and favouring suppliers with sustainable practices.
- Optimising transportation and distribution processes to reduce emissions associated with product delivery, such as consolidating shipments, using more efficient transportation modes, and optimising routes to minimise carbon emissions.
- Educating customers about the environmental impacts of their products and services and encouraging sustainable behaviours, including providing information on product usage efficiency and offering incentives for sustainable choices.

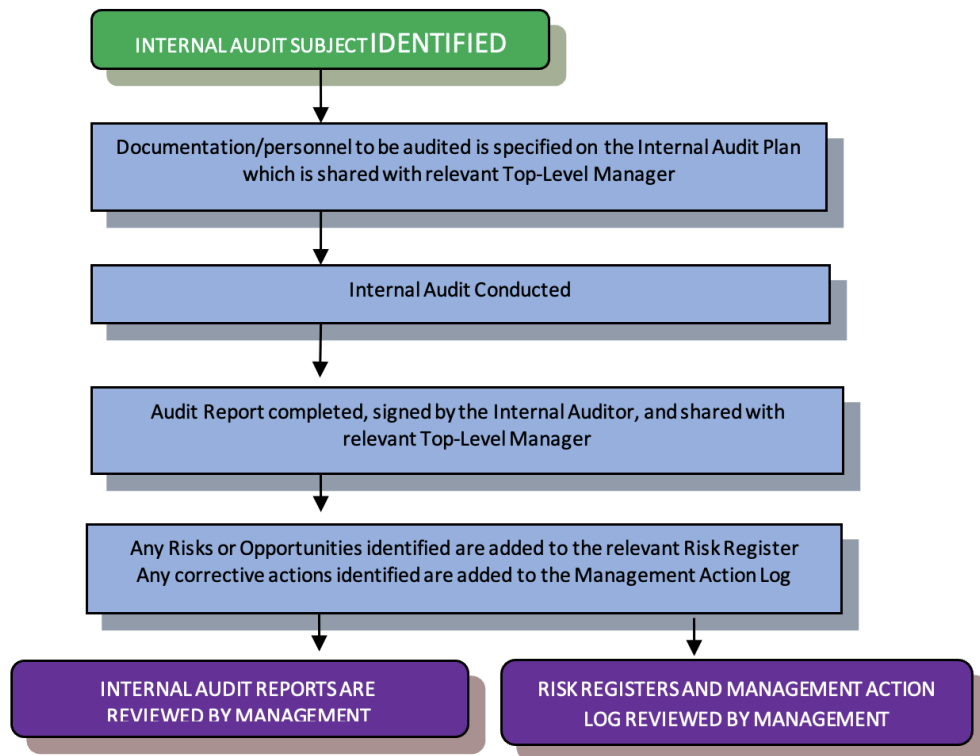
- Investing in carbon offset projects or mitigation measures to compensate for Vivup's carbon footprint, for emissions that cannot be eliminated directly.

Vivup is aligned with the UK government's requirement to include Scope 3 emissions in its carbon reduction plan and focuses on addressing indirect emissions associated with the supply chain and customer use of its products and services. Thus far, Vivup has quantified and reported Scope 3 emissions, whilst working to set reduction targets and implement strategies to mitigate these emissions collaboratively with suppliers and customers.

Performance Evaluation

Vivup recognises that for carbon reduction to be effective, not only do emissions need to be measured on an ongoing and at least annual basis, but progress against reduction targets needs to be monitored. Performance monitoring is based on Risk and is linked to the Risk Register together with the risk assessments which are carried out.

Appropriately trained and/or supervised personnel are also allocated to complete internal audits on aspects relating to the carbon reduction plan. The internal audit process is shown below:.



Improvement

Vivup recognises that continual improvement will ensure the company makes progress towards the ultimate goal of achieving net zero. Thus, Vivup will monitor and review:

- Environmental performance including carbon emissions, energy consumption, and other relevant metrics. This data provides valuable insights into the effectiveness of current initiatives and helps identify areas for improvement.
- Aspects and Impacts to ensure relevance and maintain awareness of expectations related to internal and external driving factors.
- Outcomes of internal auditing against environmental objectives to assess progress towards achieving net zero emissions, identify areas where further improvements are needed, and adjust strategies and actions accordingly.
- Management feedback related to carbon reduction initiatives, such as energy-saving campaigns, waste reduction programs, and the adoption of renewable energy sources.

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 standard³ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁴.

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) Standard⁵.

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:

Signed by:



7AAD272554BB4A7...

Rebecca Hooley, Group Chief Financial Officer

2/5/2025
Date:

Signed on behalf of Furthr Ltd



Henry Bishop, Director

Date: 12/04/2024

³

<https://ghgprotocol.org/corporate-standard>

⁴

<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁵

<https://ghgprotocol.org/standards/scope-3-standard>