



THE CHILDCARE
COMPANY



FIRST RESPONSE FIRST AID Ltd.

Carbon Reduction Plan

Supplier name: Impact Futures Group: Tend, The Childcare Company, and First Response First Aid

Publication date: 20 March 2026

Commitment to achieving net zero

Impact Futures Group is committed to achieving net zero emissions by 2045 at the latest.

Baseline emissions footprint and current emissions reporting

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.

Below is an itemised breakdown showing the amount of tonnes carbon dioxide equivalent (tCO₂e) emissions produced by each Scope and Category for the FY2024 baseline, along with our FY2025 emissions tCO₂e inventory for the financial year 1 October 2024 - 30 September 2025. The percentage change between the FY2024 base year and FY2025 is shown in the final column.

Table 1 shows the total emissions for Impact Futures Group, comprising Tend, The Childcare Company and First Response First Aid:

- Total Market-based tCO₂e emissions (Scopes 1, 2 and 3) show an absolute increase of 15.6% in FY2025 versus the FY2024 baseline, primarily driven by an increase in the number of employees across the group, with resulting increased Scope 3 Category 6: Business travel emissions.
- This is despite significant reductions in Scope 1 emissions from the reduction of our vehicle fleet, and reduced Scope 2 emissions, resulting from a reduction in our office footprint. These reductions mean that we are on track for our Scope 1 and 2 reduction target for a 69% reduction in Scope 1 and 2 by 2030, having surpassed the targeted 6.1% reduction in these Scopes between FY2024 and FY2025.

Table 2 shows Impact Futures Group's Market-based emissions intensity for the FY2024 base year versus FY2025. This demonstrates that despite the absolute increase in tCO₂e emissions, Impact Futures Group has achieved a Market-based reduction in emissions intensity of 8% per employee and 10% per £million turnover.

Table 3, Table 4 and Table 5 show the individual subsidiary-level emissions for Tend, The Childcare Company and First Response First Aid.

Exclusions from FY2025 PPN 006 Carbon Reduction Plan

Captiva Learning was acquired by Impact Futures Group six weeks prior to the end of FY2025. Due to a lack of available data for calculations, Captiva Learning has been excluded from the FY2025 emissions inventory. Captiva Learning will be integrated into Impact Futures Group's emissions inventory as part of FY2026 emissions reporting.

Our Carbon Reduction Plan covers all material Scopes and Categories required under PPN 006, with

the exclusion of Scope 3 Category 9 Downstream transportation and distribution due to being not relevant or applicable: while Scope 3 Category 9 is included in PPN 006, this category is excluded because it pertains to the transportation and distribution of products sold by the company, whereas the educational services provided by the company are not referenced within the PPN 006 Technical Standard.

Table 1: Impact Futures Group: FY2024 base year and FY2025 CO₂e Inventory

Scope / Category	Item	Base year FY24 tCO ₂ e	FY25 tCO ₂ e	% of FY25 total Market-based tCO ₂ e	% change from base year
Scope 1					
Stationary combustion	Gas consumed	0.73	1.06	0.3%	46%
Transportation	Owned and leased ICE vehicles	8.79	3.78	0.9%	-57%
Refrigerants	HVAC's	1.13	1.43	0.3%	27%
Scope 2					
Electricity (location based) ¹	Purchased electricity, for own use (grid average)	12.59	7.46	N/A	-41%
Electricity (market based) ²	Purchased electricity, for own use (specific contract)	14.50	5.75	1.4%	-60%
Electricity (Electric Vehicles)	Owned and leased EVs	-	-	-	-
Scope 3					
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ³	5.68	5.42	1.3%	-5%
Category 5: Waste generated in operations	Waste disposal from operations	0.44	0.57	0.1%	29%
Category 6: Business travel	Land and air travel and, hotel stays for business purposes WTW	170.88	240.09	57.9%	41%
Category 7: Employee commuting	Employees commuting to and back from work WTW and employees working from home	156.61	156.53	37.8%	0%
Total Gross Emissions (Location based)		356.84	416.33		16.7%
Less emissions avoided by procurement of renewable electricity		-5.38	-4.67		-13%
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		7.29	2.97		-59%
Less emissions avoided by production of green electricity		-	-		-
Total Gross Emissions (Market based)		358.75	414.63	100%	15.6%
Less carbon offsets		-	-		-
Total Net Emissions		358.75	414.63		15.6%

Table 2: Impact Futures Group: Market-based emissions intensity FY2024 base year versus FY2025

Intensity metric	FY24 Base Year Gross Emissions (Market-based)	FY25 Gross Emissions (Market-based)	% Difference from Base Year
tCO ₂ e per employee	1.41	1.30	-8%
tCO ₂ e per million£ turnover	18.53	16.59	-10%

We plan to track emissions intensity per learner in future years.

¹ Location based represents emissions from electricity consumption based on grid average emissions

² Market based represents emissions from electricity consumption based on specific energy contracts

³ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Table 3: Tend: FY2024 base year and FY2025 CO2e Inventory

Scope / Category	Item	Base year FY24 tCO2e	FY25 tCO2e	% of FY25 total Market-based tCO2e	% change from base year
Scope 1					
Stationary combustion	Gas consumed	0.36	0.53	0.30%	46%
Transportation	Owned and leased ICE vehicles	0.00	0.00	0.00%	-
Refrigerants	HVAC's	0.39	0.50	0.29%	26%
Scope 2					
Electricity (location based) ⁴	Purchased electricity, for own use (grid average)	3.26	2.94	N/A	-10%
Electricity (market based) ⁵	Purchased electricity, for own use (specific contract)	1.14	1.25	0.72%	9%
Electricity (Electric Vehicles)	Owned and leased EVs	-	-	-	-
Scope 3					
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ⁶	2.10	1.65	0.94%	-22%
Category 5: Waste generated in operations	Waste disposal from operations	0.17	0.26	0.15%	48%
Category 6: Business travel	Land and air travel and, hotel stays for business purposes WTW	67.72	93.70	53.76%	38%
Category 7: Employee commuting	Employees commuting to and back from work WTW and employees working from home	72.37	76.43	43.85%	6%
Total Gross Emissions (Location based)		146.38	176.01		20.2%
Less emissions avoided by procurement of renewable electricity		-2.69	-2.34		-13%
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		0.57	0.64		12%
Less emissions avoided by production of green electricity		-	-		-
Total Gross Emissions (Market based)		144.26	174.31	100%	20.8%
Less carbon offsets		-	-		-
Total Net Emissions		144.26	174.31		20.2%

⁴ Location based represents emissions from electricity consumption based on grid average emissions

⁵ Market based represents emissions from electricity consumption based on specific energy contracts

⁶ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Table 4: The Childcare Company: FY2024 base year and FY2025 CO2e Inventory

Scope / Category	Item	Base year FY24 tCO2e	FY25 tCO2e	% of FY25 total Market-based tCO2e	% change from base year
Scope 1					
Stationary combustion	Gas consumed	0.36	0.53	0.30%	46%
Transportation	Owned and leased ICE vehicles	0.00	0.00	0.00%	-
Refrigerants	HVAC's	0.39	0.50	0.29%	26%
Scope 2					
Electricity (location based) ⁷	Purchased electricity, for own use (grid average)	3.26	2.94	N/A	-10%
Electricity (market based) ⁸	Purchased electricity, for own use (specific contract)	1.14	1.25	0.72%	9%
Electricity (Electric Vehicles)	Owned and leased EVs	-	-	-	-
Scope 3					
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ⁹	2.10	1.65	0.94%	-22%
Category 5: Waste generated in operations	Waste disposal from operations	0.17	0.26	0.15%	48%
Category 6: Business travel	Land and air travel and, hotel stays for business purposes WTW	67.72	93.70	53.76%	38%
Category 7: Employee commuting	Employees commuting to and back from work WTW and employees working from home	72.37	76.43	43.85%	6%
Total Gross Emissions (Location based)		146.38	176.01		20.2%
Less emissions avoided by procurement of renewable electricity		-2.69	-2.34		-13%
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		0.57	0.64		12%
Less emissions avoided by production of green electricity		-	-		-
Total Gross Emissions (Market based)		144.26	174.31	100%	20.8%
Less carbon offsets		-	-		-
Total Net Emissions		144.26	174.31		20.2%

⁷ Location based represents emissions from electricity consumption based on grid average emissions

⁸ Market based represents emissions from electricity consumption based on specific energy contracts

⁹ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Table 5: First Response First Aid: FY2024 base year and FY2025 CO2e Inventory

Scope / Category	Item	Base year FY24 tCO2e	FY25 tCO2e	% of FY25 total Market-based tCO2e	% change from base year
Scope 1					
Stationary combustion	Gas consumed	-	-	-	-
Transportation	Owned and leased ICE vehicles	8.79	3.78	5.72%	-57%
Refrigerants	HVAC's	0.34	0.43	0.66%	27%
Scope 2					
Electricity (location based) ¹⁰	Purchased electricity, for own use (grid average)	6.07	1.58	NA	-74%
Electricity (market based) ¹¹	Purchased electricity, for own use (specific contract)	12.21	3.26	4.94%	-73%
Electricity (Electric Vehicles)	Owned and leased EVs	-	-	-	-
Scope 3					
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ¹²	1.48	2.13	3.22%	44%
Category 5: Waste generated in operations	Waste disposal from operations	0.09	0.05	0.08%	-44%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	35.43	52.68	79.81%	49%
Category 7: Employee commuting	Employees commuting to and back from work WTW	11.88	3.67	5.57%	-69%
Total Gross Emissions (Location based)		64.08	64.32		0.4%
Less emissions avoided by procurement of renewable electricity		-	-		-
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		6.14	1.68		-73%
Less emissions avoided by production of green electricity		-	-		-
Total Gross Emissions (Market based)		70.23	66.00	100%	-6.0%
Less carbon offsets		-	-		-
Total Net Emissions		70.23	66.00		-6.0%

¹⁰ Location based represents emissions from electricity consumption based on grid average emissions

¹¹ Market based represents emissions from electricity consumption based on specific energy contracts

¹² WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Emissions reduction targets

In order to continue our progress to achieving net zero, we have maintained the following carbon reduction targets.

We project that Scope 1, 2 and 3 carbon emissions will decrease versus our baseline by of 90% by 2045. We are also targeting a 69% reduction in absolute Scope 1 and 2 emissions by 2030 and have already achieved a 52.2% reduction in Market-based Scope 1 and 2 emissions versus our baseline year in FY2025.

Our carbon emission glidepath can be seen in below, with actual emissions tracked versus the target for 2025:

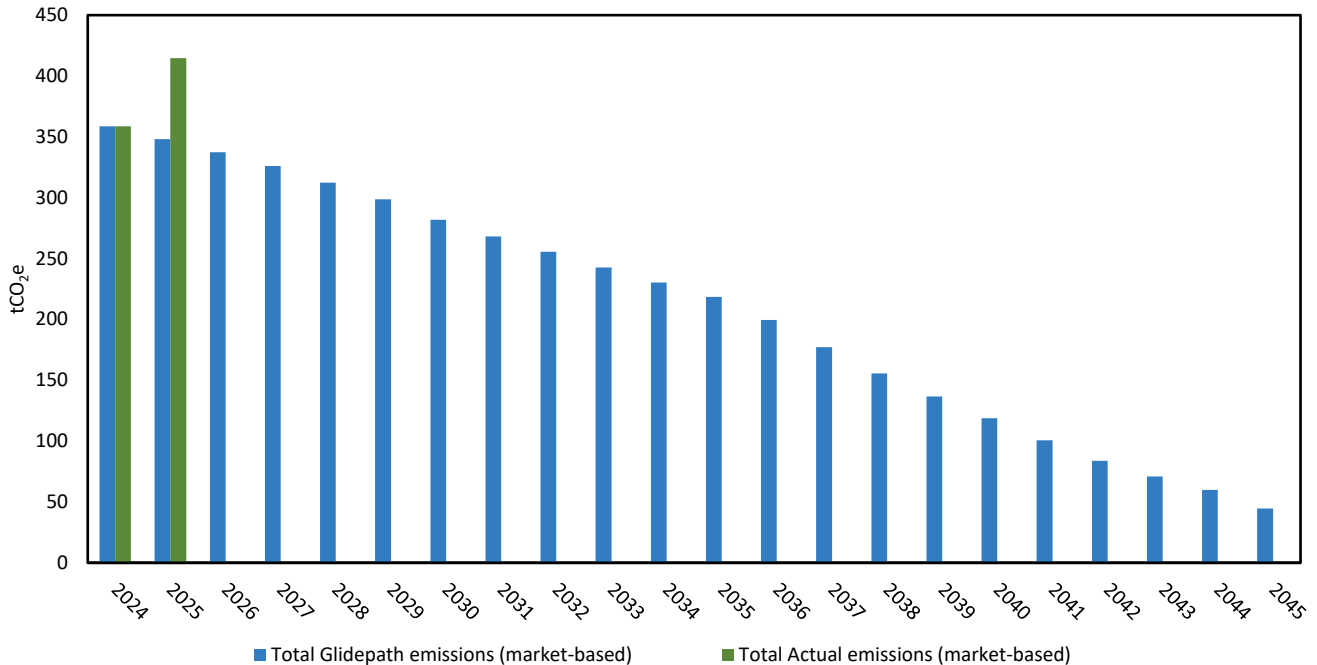


Figure 1:

Carbon reduction projects

Completed carbon reduction initiatives

Multiple carbon reduction activities were achieved during the FY2025 reporting period:

SCOPE 1:

The removal of one of two diesel vans from our vehicle fleet led to a 57% reduction of Scope 1 emissions from transportation between FY2024 and FY2025.

SCOPE 2:

The reduction of our office footprint through moving out of our Walsall site part way through FY2025 led to a 60% reduction in Scope 2 Market-based emissions from purchased electricity in FY2025 versus FY2024. Employees from the Walsall site will now operate from our existing Birmingham office when required to work from an office.

SCOPE 3:

An electric vehicle (EV) salary sacrifice scheme was introduced during FY2025 to incentivise employees to switch from internal combustion engine (ICE) vehicles to battery EVs (BEV), with a view to reducing emissions from Business travel (Scope 3 Category 6) as well as commuting emissions

from vehicles (Scope 3 Category 7). Seven vehicles have been leased through the vehicle salary sacrifice scheme during FY2025.

- A new expenses system has been implemented which categorises vehicles by vehicle type, vehicle size and fuel type, including whether the vehicle is a hybrid or BEV. This has improved the data granularity for the mileage reclaim component of our FY2025 calculations for Scope 3 Category 6 (Business travel).
- Both of these initiatives have contributed to a reduction in tCO₂e emissions intensity per reclaimed mile: despite a 52% increase in reclaimed miles in FY2025, we saw a 42% increase in tCO₂e from reclaimed miles between FY2024 and FY2025. We encouragingly saw reclaimed miles for BEV and hybrid vehicles increase from 6.6% of total reclaimed miles in FY2024 to 8.8% of total reclaimed miles in FY2025.

Future carbon reduction initiatives

We have a detailed carbon emissions reduction plan, the key actions of which are summarised below:

SCOPE 1: Stationary combustion (Natural gas)

This is a low impact area for our business, accounting for 0.3% of our total FY2025 emissions given that only our Slough and Bristol serviced offices report using natural gas. We expect to see a reduction in emissions from natural gas combustion in FY26 given we moved out of our Slough office in October 2025.

SCOPE 1: Transport (owned and leased vehicles)

Emissions from owned vehicles reduced in FY2025 to 0.9% of total Market-based emissions due to the removal of one of our two diesel vans. Transitioning our remaining diesel van has been considered but is not currently feasible due to a lack of EV charging where the vehicle is parked overnight. We therefore plan to assess whether transitioning to a BEV would be feasible for our remaining diesel van given the operational parameters of the vehicle, as well as understanding from the parking owner where the vehicle is parked overnight the feasibility of installing EV charging at the site.

SCOPE 1: Refrigerants

This is a low impact area for us at 0.3% of total emissions in FY2025, with limited control over these emissions due to occupying fully serviced offices. We will nevertheless look to reduce our impact by limiting use of air conditioning where possible and improving the quality of data used in emissions calculations.

- We plan to request heating ventilation and cooling (HVAC) maintenance information from landlords to understand the refrigerant gases used, to improve the accuracy of emissions calculations. If possible, we will request quantities of specified refrigerant gas refills during the reporting year to maximise the accuracy of emissions calculation.
- Where high emissions are noted, we will engage with landlords to improve performance of HVAC system through improved leak tightness and requesting they consider fitting leak-detection systems and following a regular maintenance schedule.

SCOPE 2: Electricity

Our Scope 2 emissions from electricity consumption reduced in FY2025 with our move from the Walsall site, with electricity accounting for 1.4% of total Market-based emissions in FY2025 (down from 4% in FY2024). Our Scope 2 emissions will naturally decrease in FY2026 due to the removal of the Slough site from our office footprint. Landlords at our remaining two offices sites in FY2026 (Birmingham and Bristol) both purchase renewable electricity, but we will continue to request annual energy consumption data from landlords to support our greenhouse gas (GHG) emissions reporting.

SCOPE 3 Category 4: Upstream transportation and distribution

This is a low impact area for us, accounting for 1.3% of total emissions in FY2025. It is also an area in which we have limited control given a relatively low volume of spend with large providers including Royal Mail and Parcelforce, and delivery partners selected by our direct product suppliers where we pay for postage. We will nevertheless do what we can to reduce emissions in this area.

- Where possible, avoid next-day delivery and batch multiple orders into a single delivery to reduce the number of deliveries and packaging utilised.

SCOPE 3 Category 5: Waste

Emissions from waste remains a low impact area, accounting for 0.1% of total emissions given our office-based operations. We will nevertheless attempt to improve the accuracy of data in this area to ensure our calculations are as accurate as possible:

- Request waste reports from landlords to gather the actual volume of waste produced for each waste stream (paper and cardboard, plastic, food waste, metal, glass) and the fate of each of these waste streams (recycling, incineration, composting, landfill) and move away from estimated waste data. Knowledge of the proportion of waste which goes to landfill is particularly important given the higher emission factor associated with landfill.

SCOPE 3 Category 6: Business travel

Business travel was again the largest single emissions Category for us in FY2025 given our staff are required to regularly visit learners and deliver training at third-party training sites, with 85.9% of these emissions arising from employee vehicles through mileage reclaim. Emissions from Business travel accounted for 57.9% of total Market-based emissions in FY2025, with an absolute increase in tCO₂e evident, despite an intensity reduction in tCO₂e per reclaimed mile. Reducing emissions and improving the precision of data collection remains a critical part of our emissions reduction plan to achieve our Net Zero goals. Our approach to emissions reduction will therefore consist of actions to reduce emissions in this Category, and accurately track emissions reductions achieved:

Emissions reduction:

- We plan to produce a Travel Policy which outlines a preference for employees to choose active travel (e.g. bicycle or walking) or public transport over car or air travel, with encouragement of carpooling where feasible. Where travel is required, we will prioritise lower-carbon travel modes, including avoiding taking UK domestic flights where a comparable train option exists.
- While carpooling is challenging due to assessors going to separate sites day-to-day, we will remind employees within the Travel Policy that an additional 5p which can be claimed from HMRC for carpooling, and that for active travel (e.g. cycling), people can claim this as business travel.
- Following the successful introduction of our EV salary sacrifice scheme in FY2025, republicise this to encourage further uptake of BEVs and consider offering a higher mileage reclaim for BEVs.

Emissions tracking:

- Following the successful rollout of our updated expenses system, we plan to refine the capture of vehicle data to differentiate between plug-in hybrid EVs (PHEVs) and hybrid EVs (HEVs) as part of mileage reclaim.
- Longer term, we additionally aim to:
 - Collect the start and end point for all rail travel to use actual distances for rail journeys and move away from spend-based calculations.
 - Collect the number of hotel nights, to avoid the need to calculate this based on booking data and improve accuracy of calculations, avoiding over-estimation.

SCOPE 3 Category 7: Employee commuting and homeworking

Employee commuting and homeworking is our second largest emissions source, accounting for 37.8% of total Market-based emissions in FY2025. The majority of emissions from this Category (83.9%) arise from employees working from home given our hybrid working model and small office footprint. While we have limited control over the consumption of fuel and electricity arising from employees' home working environments and cannot directly influence the mode of travel our employees use to reach their place of work, we will take continued actions to address these emissions sources.

Emissions tracking:

- Send a commuting survey to all employees to understand how they currently get to and from work, including information regarding the number of days per week they travel to the office, distance from the office, mode of transport they use, and detailed information regarding the type of vehicle (fuel type and size) they use to reach the office if travelling by car.
- As part of the planned commuting survey, request from each employee their working from home pattern to gain a more accurate understanding of working from home patterns of our employees. Additionally ask employees to disclose whether they have a renewable electricity contract at home to understand the impact of renewable electricity purchasing on homeworking emissions and capture emissions reductions achieved by renewable electricity purchasing in our emissions calculations.

Emissions reduction:

- Produce a Travel Policy which also covers commuting and outlines a preference for employees to choose active travel or public transport over car travel for commuting, with encouragement of carpool arrangements for commuting where feasible.
- Update our Homeworking Policy to include a recommendation regarding switching to a renewable electricity tariff, as well as guidance on efficient energy use while working from home, including efficient use of heating and work equipment while working from home.
- Perform a costed investigation into providing an incentive to employees to switch to a renewable electricity tariff at home, including the potential for a financial incentive or an additional day of annual leave for employees who can evidence renewable energy purchasing. This will need to be balanced against benefit in kind tax implications through HMRC.
- Encourage the uptake of BEVs for commuting via our EV salary sacrifice scheme.
- Where parking facilities exist at our office locations, we will discuss with our landlords about installing EV charge points.

Conclusion

We have measured our corporate tCO₂e emissions for a second year for FY2025 following our FY2024 base year assessment. We have tracked our progress against our Net Zero targets and glidepath. We stand by our ambitious Net Zero targets: 69% reduction in absolute Scope 1 and 2 emissions by 2030 and a 90% reduction in absolute Scope 1, 2 and 3 emissions by 2045, compared to our FY2024 base year emissions. This Net Zero target is 5 years ahead of the UK Government's own Net Zero target and is aligned to the NHS' 2045 Net Zero target. We have already made significant progress versus our Scope 1 and 2 target, achieving a 52.2% reduction in FY2025 versus the FY2024 base year.

We have also identified the key emission hotspots within our corporate inventory for a second year and have defined specific actions to continue addressing our most material emissions Categories. We have also defined and tracked improvements to data collection that will enable us to continue to increase the accuracy of our data collection and resulting measurement of emissions.

We will continue to recalculate our carbon footprint annually with FY2026 being the second post-base year. FY2026 will include significant updates as we plan to re-baseline our FY2024 base year to take account of the acquisition of Captiva Learning. We will therefore track how we are performing versus our target trajectory while taking account for the growth of our business and adjust our methods to ensure we stay on track to hit our Net Zero target.

We have maintained a 2045 Net Zero target given our emissions hotspots of Employee commuting and homeworking, and Business travel are not within our direct control. Emissions reductions in these areas will require us to indirectly influence significant structural changes in transportation and homeworking dynamics, while maintaining our service delivery. Our target date therefore reflects our careful consideration of the changes required and the time these changes will realistically take.

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 Plans¹³ and the GHG Reporting Protocol corporate standard¹⁴ and uses the appropriate government emission conversion factors for greenhouse gas company reporting¹⁵.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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) Standard¹⁶

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:



Simon Rouse, Chief Executive Officer

Date: 20 March 2026

¹³ <https://www.gov.uk/government/publications/ppn-006-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts/ppn-006-technical-standard-for-completion-of-carbon-reduction-plans-html>

¹⁴ <https://ghgprotocol.org/corporate-standard>

¹⁵ www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

¹⁶ <https://ghgprotocol.org/standards/scope-3-standard>