indigo

Carbon Reduction Plan

Publication date: **July 2026**

Prepared in accordance with PPN 006 (formerly PPN 06/21).

Commitment to achieving Net Zero

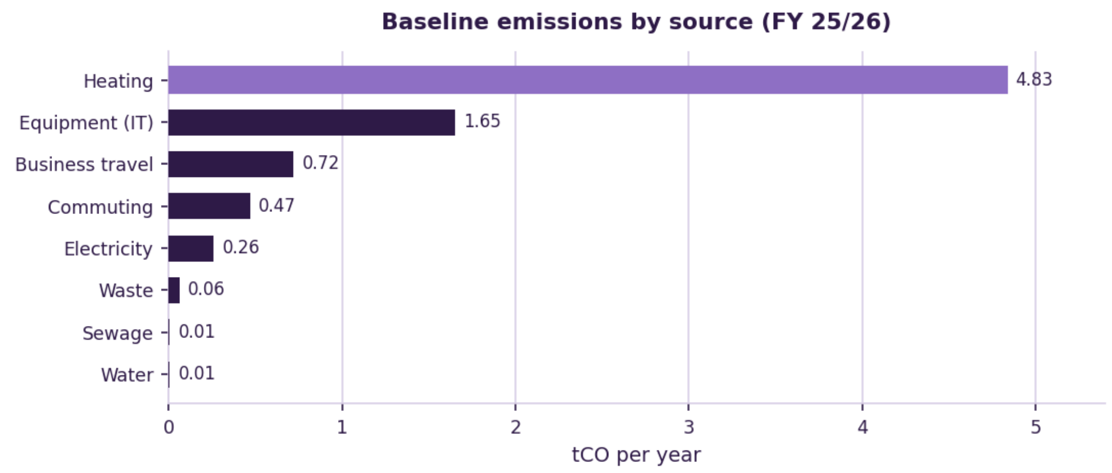
Indigo is committed to achieving Net Zero greenhouse gas (GHG) emissions across our operations and value chain by 2050, in line with the UK Government's target. As a small, fully remote research consultancy, our environmental impact is concentrated in how our colleagues work from home, the business travel we undertake, and the IT equipment we use. We are committed to measuring this footprint accurately each year, reducing it on a clear annual pathway, and offsetting any residual emissions to reach Net Zero.

Baseline Emissions Footprint

Baseline emissions are the reference point against which we measure progress. This is Indigo's first Carbon Reduction Plan, so our baseline year is also our current reporting year.

Baseline year: FY 2025/26 **Total baseline emissions:** 8.0 tCO_2e **Intensity:** 1.00 tCO_2e per full-time-equivalent employee (8 FTE).

Emissions source (GHG scope)	tCO_2e	Notes
Scope 1 – direct emissions	0.00	No company-owned premises, boilers or vehicles (fully remote business).
Scope 2 – purchased electricity	0.00	No company-controlled premises; operations run from employees' homes.
Scope 3 – total value chain	**8.00**	Reported subset below (categories 4, 5, 6, 7, 9) plus additional material category.
Cat 4 – Upstream transport & distribution	0.00	Not applicable – no physical goods movement.
Cat 5 – Waste generated in operations	0.06	Home-working waste, scaled to WFH pattern.
Cat 6 – Business travel	0.72	Business mileage in colleagues' own vehicles.
Cat 7 – Employee commuting (incl. home-working)	5.57	Commuting 0.47 + home-working energy 5.10 (heating, electricity, water, sewage).
Cat 9 – Downstream transport & distribution	0.00	Not applicable.
Additional (Cat 1/2) – Purchased & capital goods	1.65	Embodied carbon of IT equipment (laptops), 4-year life.
Total gross emissions	**8.00**	



Methodology: emissions are calculated using the 2024 UK Government GHG Conversion Factors for Company Reporting and the GHG Protocol Corporate Standard. Home-working energy (heating, electricity, water and sewage) is modelled per colleague from a staff questionnaire using the EcoAct/Bulb home-working methodology, scaled to each person's working-from-home pattern and heating season; colleagues on 100% renewable electricity tariffs have their electricity impact treated as zero. Business travel uses per-mile Government vehicle factors; IT-equipment embodied carbon uses the manufacturer's published product carbon footprint over a four-year life. Scope 1 and Scope 2 are nil because Indigo operates without any company-owned or controlled premises or vehicles.

Current Emissions Reporting

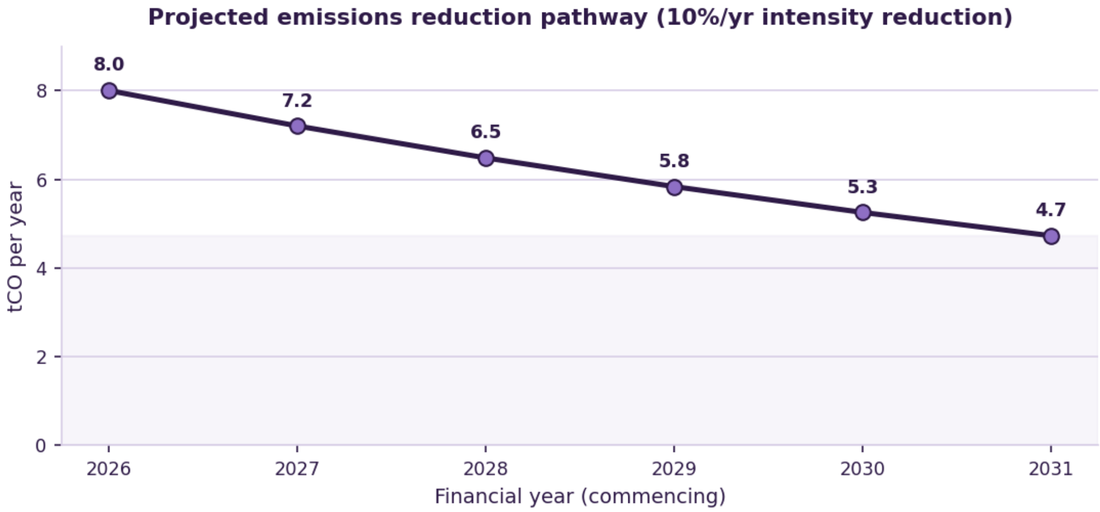
Reporting year: FY 2025/26 **Total emissions:** 8.0 tCO_2e **Intensity:** 1.00 tCO_2e/FTE.

As this is our first reporting year, current emissions equal the baseline. Future Carbon Reduction Plans will report the latest year's emissions against the FY 2025/26 baseline shown above, using the same methodology so that year-on-year comparison is consistent.

Emissions Reduction Targets

To reach Net Zero by 2050, we have set an interim pathway to reduce our emissions intensity by 10% per year. On current headcount this projects a fall from 8.0 tCO_2e in 2026 to approximately 4.7 tCO_2e by 2031 – a reduction of around 41% against baseline. Targets are set on an intensity basis (tCO_2e per FTE) so they remain meaningful if the team grows or contracts.

Year	Target intensity (tCO_2e/FTE)	Target absolute (tCO_2e)	Reduction vs baseline
2026 (baseline)	1.00	8.00	–
2027	0.90	7.20	10%
2028	0.81	6.48	19%
2029	0.73	5.84	27%
2030	0.66	5.25	34%
2031	0.59	4.73	41%



Carbon Reduction Projects

Measures already in place

- Fully remote operating model – Indigo runs no office, avoiding the energy, heating and commuting emissions associated with a permanent workplace.
- A number of colleagues are already on 100% renewable electricity tariffs, removing the electricity impact of their home working.
- Annual measurement – we now model our home-working footprint from real per-colleague data and review it each year.

Planned projects (in priority order of impact)

- Reduce home-heating emissions (currently ~60% of our footprint): support colleagues heating with mains gas to switch to renewable electricity tariffs and, where feasible, heat pumps; and encourage insulation and smart-thermostat improvements (targeting up to a ~30% heating reduction).
- Lower-carbon business travel: shift business mileage from petrol/diesel cars to rail or electric vehicles.
- Extend IT-equipment life from four to five years, cutting embodied-carbon impact per device by around 20%.
- Move the remaining colleagues onto 100% renewable electricity tariffs.
- Encourage home recycling among colleagues who do not currently recycle most of their waste.
- Offset the residual footprint through a recognised carbon-offset scheme to reach Net Zero.

We will report progress against these projects, and against the intensity pathway above, in each annual update of this plan.

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 Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

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 board of of Indigo-Ltd.

Signed on behalf of Indigo-Ltd:
Name: **Katy Raines**

Title: **CEO**

Date of board approval: **23/07/26**