



Reviewer: Executive Team

Version: 3

Review date: 12/11/2025

Next reviewed: 10/11/2026

Document Number: GOV-018-R3

Carbon Reduction Plan (CRP) Policy

Applicability

This policy applies to all divisions, subsidiaries, departments, and associated organisations within Twin Group. It is binding on all employees, contractors, and stakeholders engaged in activities on behalf of the Group, regardless of business unit or location. All members of the Group are expected to adhere to the principles, standards, and requirements set out herein.

Purpose

To outline the approach the Twin Training International Group of Companies will take to understand the impact of operations on the environment.

This policy applies to all companies in the Group, including E-Training Ltd and Third Sector Consortia Management LLP (3SC).

Key words

Carbon, reduction, net zero, emissions, scope

Document Control Number:	14001
Version:	3
Date Adopted:	12.11.2025
Name of Owner:	Caroline Fox
Title of Owner:	CEO
Name of Responsible Group:	Executive Management Team
Date issued for Publication:	12.11.2025
Expiry Date:	12.11.2026
Review Date:	November 2026
Target Audience:	Executive Management Team, Commissioners, Subcontractors, Suppliers



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Background

In 2019, the UK became the first major economy to adopt a legal commitment to achieve 'Net Zero' carbon emissions by 2050.

Twin Group has committed to achieving **Net Zero by 2037**, ahead of the national target.

Government provides a *Technical Standard for Completion of Carbon Reduction Plans (PPN 06/21)*, which sets out how suppliers' plans can be considered in the procurement of in-scope central Government contracts (subject to the Public Contracts Regulations 2015 and contracts in excess of £5 million per annum).

To ensure compliance:

- Carbon Reduction Plans (CRPs) must meet the reporting requirements set out in Government guidance and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero by 2037.
- CRPs help Government suppliers and customers understand the impact their contracts (and wider operations) have on the environment.
- They detail the organisation's emissions across a single year against a range of sources and greenhouse gases.
- CRPs must be reviewed and updated annually to reflect changes in organisational structure and efforts made to reduce emissions over time.
- The CRP should be reviewed and updated within six months of the organisation's financial year-end, which is **30 June for Twin Group**, following the change registered at Companies House in 2025.

Our Approach

The Twin Training International Group of Companies financial year end is 30 June. Twin Group will publish its Carbon Emissions Plan each year as a section within the published company accounts.

Twin Group will publish the Carbon Reduction Plan (CRP) on our website at the following link:

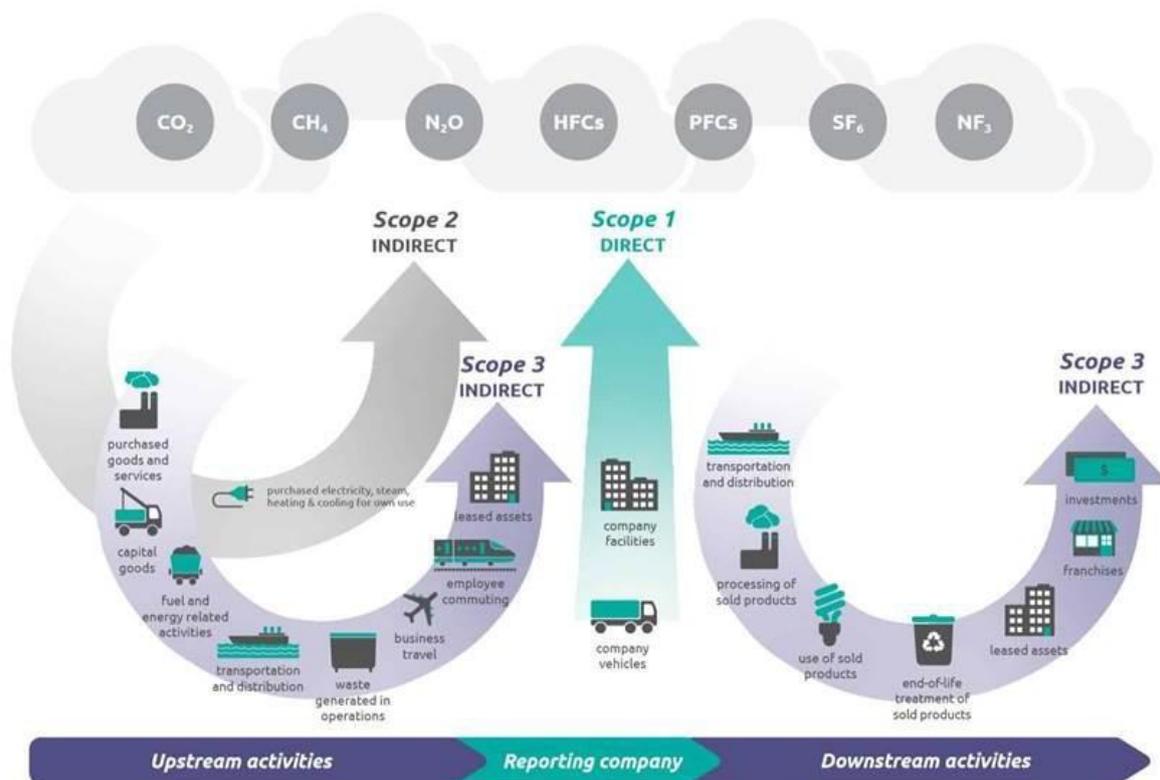
www.twingroup.org

Twin Group will keep previous CRPs on our website so that progress can be monitored transparently.

Carbon Emission Plan Scopes

The Greenhouse Gas Protocol breaks emissions sources down into three categories or Scopes. All Scope 1 and Scope 2 emissions are to be included when completing the Carbon Reduction Plan, along with a subset of Scope 3 emissions.

Scope 3 emissions represent up to 80% of any organisation’s carbon emissions.



There are 15 categories of Scope 3 emissions defined by the GHG Protocol.

In completing our Carbon reduction Plan, Twin Group is required to detail emissions across 5 of these categories as outlined below:

Scope 1 - includes direct emissions from the company’s owned or controlled sources. This includes on-site energy like natural gas and fuel, refrigerants and emissions from combustion in owned or controlled boilers and furnaces, as well as emissions from fleet vehicles (e.g. cars, vans, trucks). Scope 1 emissions encompass process emissions that



are released during industrial processes and on-site manufacturing (e.g. factory fumes, chemicals)

Scope 2 – includes indirect emissions from purchased energy, such as indirect greenhouse emissions from electricity steam, heat or cooling, generated offsite and consumed by the reporting company, e.g., electricity purchased from the utility company is generated offsite, so they are considered indirect emissions.

Scope 3 - includes all indirect emissions that occur in the value chain of a reporting company.

Scope 3 category	Review of description	Minimum boundary
4.Upstream transportation and distribution	In scope, Twin Group purchases a range of products, such as stationery. Twin Group will record the emissions generated from procurement.	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use). Optional: the life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure
5. Waste generated in operations	In scope, Twin Group uses a range of suppliers to remove waste from our training centres.	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment Optional: Emissions from transportation of waste
6. Business travel	In scope, Twin Group staff use their own vehicles to travel between employer and learner/participant appoints and for staff meetings.	The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g. from energy use) Optional: The life cycle emissions associated with manufacturing vehicles or infrastructure



7. Employee commuting	In scope, staff travel from home to their work base	The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g. from energy use) Optional: The emissions from employee teleworking
8. Downstream transportation and distribution	Not in scope, as Twin Group does not deliver products to customers	The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use) Optional: the life cycle emissions associated with manufacturing, facilities, or infrastructure

Twin Group Carbon Footprint

Twin Group will identify its current carbon footprint of organisational emissions to benchmark a starting point. Our baseline uses data from 1st January 2022 to 31st December 2022 and will be reviewed annually.

Twin Group calculates its carbon footprint in accordance with best industry practice, and the Greenhouse Gas Protocol's Corporate Accounting and Reporting Standard, using the latest UK Government conversion factors.

Emissions are expressed in tonnes of carbon dioxide equivalent (tCO₂e).

Twin Group follows the ISO14064-3 approach for verification of GHG emissions reports has achieved **ISO 14001:2015 certification (2025)**, operating a Plan-Do-Check-Act model for continual improvement.

The seven greenhouse gases reported are those named by the Kyoto Protocol:

- Carbon Dioxide (CO₂)
- Hydrofluorocarbons (HFCs)
- Methane (CH₄)
- Nitrous Oxide (N₂O)
- Nitrogen Trifluoride (NF₃)



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- Perfluorocarbons (PCFs)
- Sulphur Hexafluoride (SF₆)

Measurement Methodology

Greenhouse gas emissions are measured in tonnes of carbon dioxide equivalent (tCO₂e) using the latest UK Government conversion factors published by the Department for Energy Security and Net Zero (DESNZ).

Calculations are conducted in accordance with the Greenhouse Gas Protocol's Corporate Standard, using the Financial Control methodology to define Twin Group's operational boundary.

Financial Control Methodology

Twin Group reports on all sources of carbon emissions over which it has financial control. The organisation is considered to have financial control over a service or operation if it has the ability to direct financial and operating policies with a view to managing its activities, for example, setting budgets, managing expenditure, or generating income.

Approval and Publication

Twin Group will publish its Carbon Reduction Plan on www.twingroup.org. The Plan will state that it has been approved by the **Board of Directors**, with the date of approval.

The CRP will be signed by a member of the **Senior Management Team** and will include their name, job title, and date of signature.

Electronic signatures may be used where appropriate, but the document must clearly show that it has been signed.

Approved by: Caroline Fox,

Title: CEO

Date: 12 November 2025

Approval Type: Signed electronically on behalf of the Twin Training International Executive Management Team