

# Carbon Reduction Plan

1<sup>st</sup> January - 31<sup>st</sup> December 2024

Published 7th January 2025

Transformation | Organisation | Implementation



# Carbon Reduction Plan 2024

**Supplier Name: Muuto Consulting Limited** 

# Commitment to achieving Net Zero

As a small-to-medium enterprise Muuto specialises in delivering change and transformation consulting services to clients. Over the year covered by this report, Muuto employed an average of 21 permanent staff and 16 associate staff.

At Muuto, we believe that by proactively addressing climate change, we can help mitigate its impacts, while fostering a thriving planet and resilient communities. Climate change is a shared challenge, and we all have a responsibility to act. For this reason, Muuto is committed to embedding sustainability, environmental stewardship, and social responsibility into our operations.

As a consulting firm, we do not manufacture products, thus eliminating emissions tied to production and transportation of manufactured products. In 2024 we operated as a virtual organisation with no central office, such that our team operated remotely or at client sites, resulting in a relatively small carbon footprint. Despite this, we recognise the critical importance of addressing and minimising our impact.

Muuto is therefore fully dedicated to achieving Net Zero emissions by 31st December 2035.

This commitment is underpinned by a clear understanding of our carbon footprint and a focused effort to implement meaningful reductions. We will transparently track and report our progress, ensuring accountability and continuous improvement as we work towards our Net Zero target.

# **Primary Data Sources**

This report, published in January 2025, marks Muuto's first formal assessment of its carbon footprint. Our primary data source for calculating carbon emissions is our internal time and expense recording system.

The Leadership Team has identified opportunities to improve the reporting environment, aiming to increase data visibility and transparency. In particular, enhancing how we record key areas of carbon footprint, such as business travel, will be a key priority for Muuto in 2025. These improvements will provide deeper insights into our carbon impact, enabling us to proactively identify and implement effective reduction strategies.



# Baseline Emissions Footprint & Current Emissions Reporting – Year Ended 31 December 2024

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.

Given this is the first year of production for this report, baseline and current year emissions are the same.

#### Emissions: year ended 31 December 2024

#### Additional Details relating to the Baseline Emissions calculations

Our emissions baseline was calculated using available company travel, expenses and expenditure data, covering scope 1, 2 and 3 emissions. As a company that provides consulting services and does not manufacture or sell any physical goods, it is evident that business travel and homeworking are our largest areas of emissions. Due to limitations in historic tracking of such activity, it was necessary to make certain assumptions to assess our carbon footprint impact. Implementing new systems and processes to enhance the accuracy of data recording will be a priority for 2025.

Emissions	Total (tCO₂e)	Notes
Scope 1	0	Muuto has no Scope 1 emissions, as it does not own or control any property, vehicles, or other assets that produce direct greenhouse gas emissions.  Additionally, Muuto does not engage in manufacturing or other activities that involve combustion processes or fugitive emissions.
Scope 2	0	Muuto has no Scope 2 emissions for this reporting period, as it did not own or lease any physical office space or facilities that consume purchased electricity, heating, or cooling (NB Muuto will start to lease office space in 2025, so this will be addressed in the next reporting cycle). As a virtual organisation, all employees work remotely, and energy consumption at home is accounted for under Scope 3 emissions.
Scope 3	See Detail Below	
Purchased Goods & Services	0	Muuto has zero emissions in this category, as the company does not purchase physical goods or materials associated with significant GHG emissions, instead focusing solely on consulting services.
Capital Goods	0	Muuto does not own or invest in capital goods such as buildings, machinery, or long-term equipment, resulting in zero emissions in this category
Fuel and Energy- Related Activities (Not Included in Scope 1 or 2)	0	As Muuto has no direct energy consumption (Scope 1) or purchased electricity (Scope 2), this category does not apply to the company.



Total Baseline Emissions	147.8	This equates to 4.0 tCO₂e per Full-Time Permanent Employee or Associate	
Total Scope 3 Emissions	147.8		
Other Scope 3 Categories	0.7	Carbon impacts of software / cloud services.	
Investments	0	Muuto does not engage in financial investments, so this category does not apply.	
Franchises	0	Muuto operates independently and does not have franchises, resulting in zero emissions in this category.	
Downstream Leased Assets	0	Muuto does not lease assets to other parties, leading to zero emissions in this category.	
End-of-Life Treatment of Sold Products	0	Muuto does not produce physical goods, so there are no emissions associated with product end-of-life treatment.	
Use of Sold Products	0	Muuto provides consulting services, which do not result in emissions during use, making this category inapplicable.	
Processing of Sold Products	0	As a service-based organisation, Muuto does not produce or sell physical goods, resulting in zero emissions in this category.	
Downstream Transportation and Distribution	0	Muuto does not produce or distribute any physical goods, so this category does not apply.	
Upstream Leased Assets	0.4	This represents occasional short-term rental of office working space to enable face-to-face team-working. During 2025, the company will lease office space on a more regular basis – this impact will be reflected in the next published report.	
Employee Commuting	22.7	This comprises: Homeworking (19.5 tCO₂e); Personal Vehicles (3.2 tCO₂e)	
Business Travel	124.0	This comprises: Flights (110.7 tCO $_2$ e); Hotels (10.9 tCO $_2$ e); Train (1.3 tCO $_2$ e); Taxi (1.3 tCO $_2$ e)	
Waste Generated in Operations	0	As a virtual organisation, Muuto produces negligible operational waste, and any incidental waste is managed individually by employees, resulting in zero measurable emissions.	
Upstream Transportation and Distribution	0	Muuto does not manufacture or distribute physical goods, and therefore has no emissions in this category.	

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# **Emissions Reduction Targets**

To advance toward our Net Zero commitment, Muuto has set the following carbon reduction targets: Using the 2024 baseline of 147.8 tCO<sub>2</sub>e, we aim to reduce our total carbon emissions by 5-7%, achieving 137-140 tCO<sub>2</sub>e for calendar year 2025.

As we pursue significant business growth during this period, we anticipate an increase in employee numbers, business travel and associated carbon emissions. To align our sustainability goals with our growth ambitions, we will continue to measure and manage our carbon impact both in total and on a per full-time employee (FTE) basis. This dual approach will ensure that we maintain progress toward Net Zero while supporting the expansion of our business.

## **Carbon Reduction Projects**

Our baseline greenhouse gas (GHG) calculation process has provided valuable insights into our emissions profile, highlighting the most carbon-intensive activities. This GHG inventory has enabled us to identify key risks / issues and to uncover opportunities for reduction.

As outlined earlier, refining our data capture and analysis processes is a priority. These improvements will serve as the foundation for our future carbon reduction initiatives.

### **Quick/Simple Initiatives**

#### 1. Appoint a Carbon Champion

Identify / empower an employee to oversee carbon reduction initiatives, reporting, and staff engagement.

#### 2. Enhance Data Collection & Update Baseline Data

Upgrade our travel and expense systems and processes to improve the accuracy of our carbon footprint assessment. Use enhanced reporting capabilities to refine and update our emissions baseline.

- 3. Enhance our CSR Policy. Update our CSR Policy to align with our Carbon Reduction Plan
- 4. Raise Employee Awareness and Engagement

Leverage company-wide meetings to educate staff on emissions sources, discuss reduction strategies, and empower employees to act.

#### 5. Promote Virtual Meetings

Continue to encourage video calls instead of in-person meetings where feasible, reducing unnecessary travel.



#### **Medium-Term Initiatives**

#### 1. Support Public Transportation

Reinforce our travel policy by prioritising public transport over personal or rental vehicles.

#### 2. Minimise Hotel Stays

Advocate for same day return trips when practical, reducing overnight stays for short distances.

#### 3. Choose Green Suppliers

Partner with eco-friendly hotels, airlines, and other suppliers that demonstrate strong sustainability credentials.

#### 4. Explore Carbon Offsetting

Partner with a reputable carbon offset provider to balance emissions that cannot be reduced / eliminated.

#### 5. Encourage Energy-Efficient Practices at Home

Share practical tips with employees, such as using energy-saving bulbs, powering down electronics, and minimising unnecessary printing.

#### **Hard/Long-Term Initiatives**

#### 1. Minimise Long-Distance Travel

Replace international travel with regional hubs or adopt virtual reality and other technologies to facilitate remote collaboration.

#### 2. Pursue Green Certifications

Work toward ISO 14001 certification to formalise our commitment to environmental management and sustainability best practices.

#### 3. Foster a Sustainability-Focused Culture

Deliver regular training, workshops, and campaigns to embed sustainable practices across the organisation and empower employees to reduce their carbon footprints.



# **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 <u>Government emission conversion factors for greenhouse gas company reporting</u>.

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 directors (or equivalent management body).

Signed on behalf of Muuto:

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Role:Managing Partne	er & Director
Date:07.01.2025	