ENVIRONMENTAL AND SUSTAINABILITY POLICY

Policy Group: Health & Safety

Effective: October 2025

Approved: Louise Clough, Chief People Officer

Responsible Officer: Steve Williams, Head of Risk

Next Renew Date: October 2026

Ref no: 2.2



GUIDANCE

Vision

Transform lives through learning

Values

- PASSIONATE We are passionate about inspiring young people, adults and our Purple People to be their best and we take pride in creating a positive learning environment to fulfil their potential.
- UNSTOPPABLE We are unstoppable in our quest for the pursuit of excellence. We are dedicated and resilient to develop ourselves and our learners.
- RIGHT We treat each other with respect and strive to do the right thing through insight, inclusion, honesty, growth and trustworthiness.
- PARTNERSHIPS We support the people surrounding us in our everyday lives, building effective partnerships with businesses, learners and all stakeholders where we can pass on our knowledge and skills to help them meet their goals.
- LEARNERS Learners are at the centre of everything we do and we are driven to provide life-changing and life-long learning for them.
- EMPOWERED We encourage our Purple People to be independent and autonomous to maximise their goals surpassing their barriers and targets. Feel it, believe it, live it.

Tone of voice

Our tone of voice takes its direct influence from our core values. We are passionate about people and learners and are driven to get the best out of everyone by understanding them. We are caring and supportive, as well as being determined and striving for growth. We talk with purpose and enthusiasm in a way that connects and empowers people. Innovation is at the heart of Learning Curve Group and we're always thinking about what's next!

SUMMARY CHANGES

Date	Page	Details of Amendments
May 2020	Whole Policy	General Review
May 2021	Whole Policy	General Review to include reference to the WEEE Regulations 2013
May 2022	Whole Policy	Annual Review
October 2022	Whole Policy	Review & Update
September 2023	Whole Policy	Review & Update
October 2024	Whole Policy	Review & Update action plans in line with ESG reporting
October 2025	Whole Policy	Review and update action plan in line with required legislation and reporting.

INTRODUCTION

Learning Curve Group (LCG) is one of the largest national training providers in the UK, providing education and training nationally. All companies within the LCG family uphold the same company Vision, Mission and Core Values and follow our group policies and procedures.

Learning Curve Group will seek to achieve continual improvement in how we measure and respond to our environmental impacts and will formulate a strategy and action plan with targets to structure this response. In support of this belief, we wish to play a central role in protecting and enhancing sustainability locally, nationally, and internationally, by ensuring that this principle underpins all our operations and activities. Thus, the board are committed to creating a difference by:

- Reducing our carbon emissions through efficient and responsible use of energy and water and by promoting resource efficiency associated with day-to-day activities and new developments.
- Preventing pollution whenever possible by reducing emissions & discharges and minimising waste production as far as is practicable by reusing or recycling waste where appropriate.
- Protecting natural habitats and local wildlife and conserving biological diversity
- Continually improving our environmental performance through the annual development and review of environmental objectives and targets
- Meeting and where appropriate applying more stringent standards to ensure we comply with applicable legal requirements for reporting on our Environmental, Social & Governance (ESG), Streamlined Energy and Carbon Reporting (SECR) and Energy Savings Opportunity Scheme (ESOS) we will also align with other requirements to which we subscribe which relate to our environmental and carbon footprint aspects.
- Increasing awareness of environmental responsibilities among colleagues and learners
- Participating in dialogue to build partnerships with local community and national organisations to reduce our environmental impact within the regions in which core activities take place.
- Reducing inequality narrowing the gap in outcomes
- Delivering together efficiently, effectively, and equitably ensuring that all learners have appropriate access to and choice of high-quality services.
- Making this Policy available to the public and to all parties working for or on our behalf.

Applies to

Learning Curve Group in its entirety and is to be adhered to by all employees and stakeholders across the business.

Reason for policy

This policy is in accordance with the Environment Act 2021, The Public Services (Social Value) Act 2012 and all other relevant legislation linked to environmental protection such as ESG, SECR and ESOS reporting.

This policy and procedure do not form part of your terms and conditions of employment and can be changed at any time as we deem appropriate.

POLICY

Environmental Policy Statement

This Policy is in accordance with the Environment Act 2021 and associated acts across the UK Environmental (Wales) Act 2016, The Public Services (Social Value) Act 2012 and all other relevant legislation, and associated updates. It applies to all Learning Curve Group sites and activities. The Chief Executive is responsible for ensuring policy formulation and development, and implementation throughout the organisation by operational management teams.

Learning Curve Group provide vocational education and training programmes to a wide range of learners and employers. Our aim is to engage actively with learners and employers to identify their training needs, and then provide cost effective, flexible, and high-quality training programmes that enable learners to achieve and progress. We demonstrate a commitment to a healthy environment through our Directors and Senior Managers, who fully accept responsibility for our environmental performance and the public who may be affected by our activities. We will ensure that adequate resources and time are available to carry out this policy and monitor its implementation.

This policy is implemented by active cooperation of all our colleagues through the process of a reduce, reuse, and recycle process wherever possible. Effective implementation of this policy will contribute to improved business performance by the setting and reviewing of objectives, which are set against improving our environmental performance. Compliance with legal requirements is considered as a minimum level to be achieved and we will seek, through a programme of continual improvement, to achieve higher than regulatory standards wherever possible.

The continuing development, education and training of colleagues will be a key activity in the implementation of our environmental management systems. Adequate resources will be committed to ensure that any environmental objectives are achieved.

This policy statement must be communicated to all colleagues. It will be reviewed at least every twelve months or if changes are made due to deficiencies highlighted by a review, new legislation or by business development, with any revisions being further communicated to all employees.

We will achieve results by setting environmental targets and measuring performance while working with our colleagues, suppliers, and local communities to minimise our environmental impact.

Signed

Brenda McLeish OBE DL

CEO

Purpose and Scope

We recognise that our economic, social, and civic responsibilities are central to our activities and that the core business and teaching operations have the potential to affect the environment, health and prosperity of our colleagues and learners and the communities in which we operate. We acknowledge our responsibility for environmental protection and aim to contribute to the national commitment to sustainable development and reduction where possible of our carbon footprint.

This policy will be reviewed annually. A series of targets will be identified annually and detailed in the Environmental Sustainability Action Plan. Progress on achievements towards these targets will be reviewed and reported to the board via the Director of Performance and Development and the Director of People on an annual basis and to the Executive Board twice a year.

Targets

Please refer to the Environmental Sustainability Action plan for our definitive targets. These will be reviewed annually, and performance against them will be reported to board level. As part of the annual targets, we will endeavour to:

- Encourage learners to actively participate in environmental projects.
- Further lessen the need for our colleagues to travel by supporting alternative working arrangements, use of Teams for meetings where possible and including home working at times etc.
- Use couriers where practical, to avoid single delivery journeys.
- Minimise our use of paper and other office consumables, e.g., by double- siding paper use, and identifying opportunities to reduce waste.
- Move to electronic files and workbooks to reduce the need for mass production and printing where possible.
- As far as possible arrange for the reuse or recycling of office waste, including paper, computer supplies and redundant equipment.
- Lower the energy consumption of office equipment by purchasing energy efficient equipment and promote good housekeeping.
- Promote employment and economic sustainability tackle unemployment and facilitate the development of skills.
- Promote equality and fairness target effort towards those in the greatest need or facing the greatest disadvantage and tackle depravation.
- Keep operating policies, programs, and resources in place to implement our Environmental Sustainability Policy.

One part of our key objectives is to make a positive contribution to the local and regional economy through the employment and career opportunities that we provide to our staff, and with the suppliers, partners, and stakeholders that we do business with.

Energy Use

As part of ongoing commitment to reducing energy use, we will:

• Seek to maximise provision of natural lighting whilst minimising solar gain wherever possible.

- Seek to optimise natural ventilation and aim to eliminate the need for mechanical ventilation where practicable.
- Monitor energy consumption. Investigate and try to address the causes of any particularly high periods of energy use.
- Minimise energy use through active energy management and good maintenance.
- Encourage staff to switch off non-essential equipment during work and out of hours.
- Ensure Building Management System time controls are set to minimise energy use.
- Communicate the importance of energy minimisation to staff on an ongoing basis.

Water Conservation

As part of ongoing commitment to reducing water usage we will:

- Monitor water consumption.
- Minimise water use through active management, use of low water fixtures, ongoing maintenance, and awareness-raising.

Waste Management

As part of ongoing commitment to reducing waste to landfill we will:

- Ensure waste management complies with all relevant environmental legislation, and ensure contractors comply with our standards.
- Maximise provision of recycling segregation facilities on our sites, and only use landfill as a means of disposal as a last resort.
- We will where practicably engage with waste disposal companies that actively reduce waste going to landfill. An example of this and the impact has been the use of Premier Waste Recycling.
- The recycling split for 2023-2024 has been the following:
 - o Recycled 18.2%
 - o RDF (Refuse Derived Fuels) 74.20%
 - o Reclamation 7.8%
 - o Landfill 0.00%
 - Overall Recycled 100.00%
- The recycling split for 2024-2025 has been the following:
 - o Recycled 20.14%
 - o RDF (Refuse Derived Fuels) 74.39%
 - o Reclamation 5.47.8%
 - o Landfill 0.00%
 - Overall Recycled 100.00%
- Within some of our Academies we also use First Mile recycling company which has supported reducing waste going to landfill, which they guarantee any waste that cannot be recycled/reused is sent to generate green energy through RDF.
- Continue to monitor waste production and recycling rates.
- Continually communicate the importance of waste segregation and recycling to colleagues, learners, contractors, and service partners.

 Ensure that all waste electrical equipment is disposed of as per the Waste Electrical and Electronic Equipment (WEEE) Regulations 2013 and use recycling/reclamation schemes for these where possible.

Social Value

One part of our key objectives is to make a positive contribution to the local and regional economy through the employment and career opportunities that we provide our staff, and with the suppliers, partners, and stakeholders that we do business with. Our social value objectives reflect our definition of social value, and we will:

- Promote employment and economic sustainability we will tackle unemployment and facilitate the development of skills.
- Promote equality and fairness we will target effort towards those in the greatest need or facing the greatest disadvantage and tackle depravation.
- Support local and national environmental impact to reduce carbon footprint across the group.

Equal Opportunities Statement

This policy and procedure have been assessed against the nine protected characteristics outlined in the Equality Act 2010 and no apparent disadvantage to equal opportunities has been determined.

If you have any comments or suggestions in relation to equal opportunities of this policy or procedure, please contact the policy holder.

Legislative Alignment

This section outlines the key legislative updates and strategic frameworks relevant to Learning Curve Group's environmental and sustainability commitments as of October 2025:

- Environment Act 2021 (Commencement No. 10 Regulations, May 2025): Introduced mandatory biodiversity net gain for developments.
- Net Zero Strategy (2025 Progress Report): Emphasises Scope 3 emissions tracking, electrification, and nature-based solutions.
- UK Sustainability Reporting Standards (UK SRS): Transition from SECR to UK SRS beginning in 2026, aligned with ISSB S1 and S2.
- ESOS Phase 4: Encourages voluntary Net Zero planning using PAS 51215 framework.
- Separation of Waste (England) Regulations 2025: Requires separation of dry recyclables, food waste, and general waste by March 31, 2025.
- Sustainability Reporting Guidance 2025–26: Sets expectations for public sector and funded organisations on environmental disclosures.

DEFINITIONS

Term	Explanation
Environment	The natural world, as a whole or in a particular geographical area, especially as affected by human activity.
Sustainability	Avoidance of the depletion of natural resources to maintain an ecological balance.
Habitat	The natural home or environment of an animal, plant, or other organism.
Environmental impact	Possible adverse effects caused by a development, industrial, or infrastructural project or by the release of a substance in the environment.
Biological diversity	The variety of life that can be found on Earth (plants, animals, fungi, and micro-organisms) as well as to the communities that they form and the habitats in which they live.
Pollution	The presence in or introduction into the environment of a substance which has harmful or poisonous effects.
Solar gain	The increase in temperature of a building, object, or space that is caused by solar radiation.
Landfill	The disposal of waste material by burying it, especially as a method of filling in and reclaiming excavated pits.
Social value	Quantification of the relative importance that people place on the changes they experience in their lives.

RELATED POLICIES

Health & Safety Policy Sustainable Development Policy LCG Carbon-Reduction-Plan-2024-2025 Carbon footprint report for Learning Curve Group

APPENDIX 1: 2.2A ENVIRONMENTAL SUSTAINABILITY ACTION PLAN

This policy is applicable to the following ESF contracts:

- Investment Priority 1.1 Access to Employment for Jobseekers and Inactive People
- Investment Priority 1.2 Sustainable Integration of Young People
- ESF contract ESF NEET-5055 Contract
- ESG (Environmental, Social & Governance) returns
- SECR (Streamlined Energy and Carbon Reporting)
- ESOS (Energy Savings Opportunity Scheme)

Strategy for Environmental Sustainability

Introduction

This Environmental Sustainability Strategy sets out Learning Curve Group's vision for environmental sustainability and demonstrates our commitment to reducing the environmental impact of our business activities and overall carbon footprint.

Our Environmental and Sustainability Policy clearly articulates the commitment to improving sustainability and to reduce energy consumption.

The Chief Executive Officer is fully committed to supporting this strategy and champions green issues. The Executive Management Team all support our environmental performance, awareness, and engagement activities.

Managers throughout the business are committed to improving the physical infrastructure and environmental management of their individual venues, and to minimising the environmental impact of services they provide.

Scope of Strategy

This document sets out our strategic approach to sustainably reducing the environmental impact of our business from renewal of the five-year action plan December 2024 to December 2029.

Purpose of Strategy

Our commitment is to provide a service that is sustainable, and which aims to minimise the environmental and carbon footprint impacts of our operations wherever possible.

Strategic Objectives

- Reducing our carbon emissions through efficient and responsible use of energy and water and by promoting resource efficiency associated with day-to-day activities and new developments.
- Preventing pollution whenever possible by reducing emissions & discharges and minimizing waste production as far as is practicable by reusing or recycling waste where appropriate.

- Utilise recycling waste companies that help reduction of materials ending in landfill, this will support our recycling/reusing schemes across the business.
- Where possible materials that cannot be recycled or materials used for reclamation will be sent
 to and used for RDF (Refuse Derived Fuels). This will support the reduction of our Carbon
 footprint regarding waste materials through use for greener energy, helping reduce fossil fuels
 being used.
- Protecting natural habitats and local wildlife and conserving biological diversity.
- Continually improving our environmental performance through the annual development and review of environmental objectives and targets.
- Meeting and where appropriate applying more stringent standards to ensure we comply with applicable legal requirements and with other requirements to which we subscribe which relate to our environmental aspects.
- Increasing awareness of environmental responsibilities among colleagues and learners.
- Participating in dialogue to build partnerships with local community and national organisations to reduce our environmental impact within the regions in which core activities take place.
- Reducing inequality narrowing the gap in outcomes.
- Delivering together efficiently, effectively, and equitably ensuring that all learners have appropriate access to and choice of high-quality services.
- Making this strategy available to the public and to all parties working for or on our behalf.
- Completing required ESG, SECR, ESOS environmental impact assessments and where required liaising with environmental consultants to carry out audits and recommendation on potential energy, waste and carbon footprint reductions.

Actions

• Development of a companywide continued four-year rolling Action Plan which will extend to each individual premises throughout the cycle.

Monitoring and Reporting

- An annual progress report is taken to the Learning Curve Group board on an annual basis with new targets for the following years plans developed based on the previous year's progress.
- Bi-annually reporting to the Executive team by the Head of Risk and Head of Finance, Head of Head of Procurement

Review

Progress against this strategy will be reviewed as a minimum annually.

Where we are now

Learning Curve Group have been on an Environmental Sustainability journey for a few years and has measured ourselves against the four-core industry green criteria:

- Commitment
- Understanding
- Communication
- Improvement

Commitment:

- We are committed to continually improving our green policies and work to reduce our consumption of gas, electricity, water, and other materials wherever possible.
- The Chief Executive Officer is responsible for the approval and adoption of the Environmental Policy and Sustainability Action Plan.
- The Executive Management team are fully committed to supporting the green campaign and champion green issues.
- All Colleagues can contribute their ideas for improvement through a variety of forums, such as Keep in Touch meetings, or feeding into the LCG Environmental Grey Team.

Understanding:

- We measure the environmental impact of our utility's usage (gas, electricity, water) across the majority of our leased buildings
- Investigating the validity of publishing an Energy Certificate showing actual energy use at our larger venues wherever possible
- Team Talks used to discuss and cover a variety of subjects including environmental issues and impact across the business and how we can reduce the group carbon footprint.

Communication:

Colleagues are encouraged to participate in green polices and are kept up to date with green initiatives and activities through:

- Corporate and Social Responsibility Group activities
- Keeping in Touch meetings
- Purple News
- Workplace Facebook
- Communities of Practice
- Team Talks
- Joining the LCG Environmental team

Improvement:

To be reviewed annually with targets assessed.

Objective	Actions New five-year plan 24-29	Outcomes	Responsibilities
Improve Environmental Sustainability	Year 1 -2		
in our infrastructure and our	 Undertake an energy assessment 	This is on target to be reviewed and	Head of Risk, Head of Procurement,
operations	of our buildings and act on the	completed annual reports as required	Head of Finance, and the Environment
	findings report through ESG, SECR,	within 2025 and each year following	via an external consultancy
	ESOS required reports.	this.	assessor/auditor.
Demonstrate our environmental	Year 1 -2 and continued:		
commitment	Continue to increase awareness	Recycle bins have been installed at	Head of Risk
	amongst staff regarding the use of	Head Office and across the business	
	environmentally friendly products	with clear identification of bins and	
	and waste disposal procedures and recycling.	usage	
		Published initially in 2020 and renewal	Head of Risk
		of 4-year plan from December 2024 to	
	·	December 2027 reviewed in 2025 as	
	•	part of annual review to track	
	environmental issues across the	improvements.	
	business	Ongoing – investigate a 'green	Academy/College Managers
		champion' for every office/Academy	
Demonstrate the application of best	Year 1 -2 And continued:		
practice in all our premises	Waste Disposal – All waste is disposed	All waste is disposed of by licenced	Head of Risk
	of by Licenced contractors who	contractors who have provided	
	comply with the WEEE regulations	certification when required and	
		checks have been made on their	
		credentials.	
	A cycle to work scheme is in operation for all staff.	Ongoing for all staff.	
	A car share scheme is in use for staff	Travel survey completed for Durham	Director of People/ Head of Risk, H&S
	and visitors using the Durham gate	gate staff/visitors with a view to	Coordinators, Managers.
	office with designated parking spaces.	limiting single vehicle occupancy	
		wherever possible. Complete and in	
		use	

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Offices will have the following energy	Ongoing via the Finance team and an	
•	external energy management	Done as part of the design and build
a natural revamp when replacements	company.	process and specified at the initial
when due ongoing:		design stage in consultation with the
 LED lighting throughout with 	Complete and in use across all areas	Principal Designer and any
motion sensors and an option to		Academies/Offices due revamp as part
lower the lux levels manually	Complete and in use	of dilapidations schedules.
Climate controlled air conditioning		Finance Team and building
for all areas		management.
Hand dryers replacing paper		
towels where possible – ongoing.		
Waste streams will be segregated		Waste Recycling companies
and recycled by the waste		supporting improved reduction of
management company before	Complete	waste ending in landfill Where
onward movement.	·	possible use of local waste
		management reducing
		3 10 1 1 1 1 1 1
Energy usage will be monitored across		
	Complete	Updating to work with lead suppliers
company will be employed to source		to look at energy reducing systems
energy suppliers for all leased offices.		and smarter energy purchases.
chergy supplies for all leaded emission		and omerce energy per energe
Printing will only be done in black and	Complete	
white with all staff having to 'log into'		
the printer to release any printing		
the printer to release any printing		
An online purchase order system will		Head of IT
be installed which will see a significant	Complete	Learner Support/Client Services,
reduction in paper usage across the		Finance /Procurement Team
business.		i mance /i rocarement ream
Dusiness.		
Learning resource booklets will be		
sent direct from the printers to our		
•		
clients rather than storing and onward		

	movement from our offices. This will cut down on transport costs and our carbon footprint.		Head of IT/Curriculum TeamTutor and Learner Support teams
Improve Environmental Sustainability in our infrastructure and our operations	 Continue to increase the use of Microsoft Teams for internal meetings to cut down on needless business travel to reduce our carbon footprint. 	and overall carbon footprint in	Exec team, all Directors/Managers and staff have responsibility to support reduction.
	 Review the costs savings in the ESOS/ESG/SECR report to see if any can be implemented. 		Head of Risk, H&S Coordinators, Estates and the Environment and Finance Team
	1	Baseline Carbon footprint will give overall usage to enable clear areas for reduction targets	Head of Risk, H&S Coordinators and Procurement and Finance Teams
Demonstrate our environmental commitment	environmentally friendly products	Ongoing awareness and controlling use of energy through HVAC and lighting controls with restrictions to prevent/reduce overuse.	Head of Risk, H&S Coordinators, environment, and sustainability champions
	Communicate Environmental Sustainability Action Plan to all staff		Head of Risk, H&S Coordinators

	Appoint an 'Environmental Champion' for each office		Academy Managers/ Head of Risk, H&S Coordinators
Demonstrate the application of best practice in all our premises	Year 2 -3 Continued: Waste Disposal – All waste is disposed of by Licenced contractors who comply with the WEEE regulations when required.	Improved % from waste disposal for the Year and trackable waste as below from Waste recycling: Recycling Splits as per 2024 to 2025 Current Materials Recycling Facility The recycling split for 2024-25 has been the following: Recycling Splits 2025/2026 Recycled 20.14% RDF 74.39% Reclamation 5.47% Landfill 0.00% Overall Recycled 100.00%	
	Investigate the cost of installing solar panels or wind power at Head Office against the cost savings they will produce with batteries to store energy produced/retailed back to suppliers.	Interest) for use of solar or wind as an	environmental champions.
		tighter controls on HVAC and scope to	Team Managers / Head of Risk, H&S Coordinators. Finance Team

	Switch it off campaigns and reminders sent prior to office closures. Reduce	Induction Team/Mangers
	•	Head of Risk and Client Services
Learning resource booklets to be sent direct from the printers to our clients rather than storing and onward		
movement from our offices and further use of online workbooks/resources. This will cut down on transport costs and our carbon footprint.	Ongoing – complete	Head of Risk/Managers
Encourage staff to turn off lights at the end of the day or after meetings have finished. Use of timed lights.	Ongoing Complete – Monitoring.	Head of Risk, H&S Coordinators, /CSR Group. Cleaning companies.
possible	Aligned with new Cleaning company Churchills to utilise more eco-friendly products and reusable products where possible.	
	Ongoing with Academies and linked to	
meters in all premises to encourage staff to monitor and save energy.	Continued implementations of smart metres where this can be utilised in Academies. Manager and Staff engagement on saving energy within their roles.	Head of Risk, H&S Coordinators, /CSR Group

Objective	Actions	Outcomes	Responsibilities
Improve Environmental Sustainability in our infrastructure and our operations	 Review the costs savings in the Annual ESG and ESOS, SECR report to see if any can be implemented Investigate how we can identify our overall carbon footprint that can then be used going forward to set target reductions annually. Investigate how we can recycle 	Use of Smart Carbon recording and charts to support our carbon footprint recording to hep highlight where reductions being made and can further implement reduction. Complete glass recycling now included in Premier Waste recycling.	such as HVAC restrictions, etc. Head of Risk and Procurement/Finance Team
Demonstrate our environmenta commitment	regarding the use of environmentally friendly products and waste disposal procedures via the CSR group.	further waste recycling across the business, including waste from H&B and construction academies having waste recycled, reused and reclamation and other waste that cannot be recycled above used for RDF for creating greener energy and hence reducing majority of group waste not going to landfill.	Environment/CSR Group

	 Appoint an 'Environmental Champion' for each office. Continue to increase the recycling of waste disposal programme across our Academies to include a waste disposal contractor 		Academy Managers/ Head of Risk, H&S Coordinators, All managers, and the Environment/CSR Group
Demonstrate the application of best			
practice in all our premises	Waste Disposal – All waste is disposed of by Licenced contractors who comply with the WEEE regulations when required across the LCG business Target a further 10% reduction in energy costs at Head office in 2025-27 Carry out at least three environmentally friendly staff initiatives across the year – beach cleans, litter picks, tree planting etc.	Head of Risk, Managers, H Coordinator.	&S

Full review of LCG Net Zero action plan for the business

Year 4-5 2027

Review LCG Environmental and Sustainability Road map to becoming net Zero line with the UK Government plan and net zero strategy for 2050.

Net Zero will make sound commercial sense for LCG not only for the good of the planet but by being more aware and implement better sustainability will support and improve overall costs and commercially good sense.

We will plan to review the ongoing steps LCG is undertaking to help reduce its local and global carbon footprint impact.

The need to further elaborate on where we are with 'Net Zero' by reducing our carbon emissions to an absolute minimum and offset or remove whatever emissions remain through good management of the procurement and waste processes and how any can be offset by other measures to reduce total business carbon emissions.

Review LCG steps towards Net Zero roadmap

- 1. Overhaul and review the Carbon baseline including any business changes such as growth or reduction of business
- 2. Review and confirm measurements using carbon Footprint recording and smart carbon graphs to show impact to date for LCG
- **3.** Aim to reduce further carbon emissions in the next 5-year plan.
- 4. Reduce -Commit further to agreed number carbon reduction projects to reduce further LCG footprint.
- 5. Track and revise, continue to track year on year progress and revise the plan as and when required.
- **6.** Offset and remove further implementation of offsetting any emissions that are left after reduction, recycling, reusing and reclamation or waste used for greener fuels by RDF (Refuse Derived Fuels). Look at further external offsetting such as tree plantation, renewable energy products, wind and solar in the future where this can be applied across the business.
- 7. Certify and Commit Continued sign off by the CEO/Board and Senior Management Team and look at external certification.

APPENDIX 2: UK SRS GAP ANALYSIS

This appendix provides a comparison between current SECR disclosures, and the expected UK Sustainability Reporting Standards (UK SRS) based on ISSB S1 and S2: SECR is Changing: What LCG Group Need to Know About UK SRS. The current Streamlined Energy and Carbon Reporting (SECR) framework is due to be replaced by the more comprehensive UK Sustainability Reporting Standards (UK SRS). Here's everything businesses facing mandatory compliance should know ahead of the change.

SECR, introduced in 2019, requires qualifying companies to report on energy consumption, Scope 1 and 2 greenhouse gas emissions, and intensity metrics. While it allows voluntary inclusion of Scope 3 emissions, it largely focuses on historical data and basic compliance. Assurance is not required.

In contrast, UK SRS, based on the global IFRS S1 and S2 standards developed by the International Sustainability Standards Board (ISSB), introduces a more ambitious approach. It expands reporting to include climate and wider sustainability issues, with a strong emphasis on forward-looking disclosures. Companies will be expected to share transition plans, assess climate-related risks and opportunities, conduct scenario analysis, and outline governance and risk management frameworks. Over time, Scope 3 emissions and non-climate ESG issues will also become central.

While assurance is not yet mandatory under UK SRS, it is likely to become a future requirement.

From January 2026, voluntary alignment with UK SRS begins. This presents an ideal window to test reporting frameworks, refine internal processes, and begin enhancing your sustainability narrative.

- o **Now to end of 2025:** Review the draft standards, run a gap analysis.
- o Late 2025: Begin internal awareness-building. Companies should start introducing governance and risk disclosure elements aligned to UK SRS.
- January 2026: Voluntary reporting under UK SRS officially opens. Early adopters can use this phase to test new reporting strategies alongside their existing SECR processes.
- o Mid to Late 2026: Keep a close eye on legal updates. If mandates are confirmed, reporting under UK SRS will likely apply to financial years starting in 2026.
- o **2027 onwards:** Companies captured by the legislation will need to integrate UK SRS disclosures into their annual financial reporting. Forward-looking disclosures and limited assurance may become necessary.

The move from SECR to UK SRS isn't just a regulatory shift – it's an opportunity to embed sustainability into LCG's core business strategy, it can help to improve investor confidence and strengthen the group's overall ESG credentials.

Moreover, early action will ease the future compliance burden. Building internal capacity now means you won't be scrambling to catch up later.

LCG Action

- 1. Conduct a gap analysis: Compare current SECR disclosures with UK SRS draft requirements.
- 2. Continue but enhance LCG tracking of Scope 3 emissions.
- 3. **Develop governance structures**: Ensure climate-related risks and opportunities are integrated into board-level oversight.
- 4. **Prepare for forward-looking disclosures**: Begin scenario planning and drafting transition plans.
- 5. Review ISSB standards (IFRS S1 & S2): These form the backbone of UK S

Category	SECR (Current)	UK SDR / SRS (Upcoming)	LCG Gap / Action Required
Scope of Reporting	Energy use and GHG emissions (Scope 1	Broader ESG scope including full Scope 3	Expand reporting to include full ESG and
	& 2); Scope 3 voluntary		Scope 3
Emission Scopes	Mandatory: Scope 1 & 2; Voluntary:	Scope 1, 2, and increasingly Scope 3	Start better tracking and preparing Scope 3
	Scope 3		data
Data Type	Historical data only	Historical and forward-looking (e.g.	Develop capabilities for forward-looking
		scenario analysis)	disclosures planned reductions
Narrative Requirements	Basic narrative on energy efficiency	Detailed narrative on governance, risk,	Enhance narrative disclosures
		strategy	
Assurance	Not required	Likely to become required	Prepare for future assurance requirements
Regulatory Basis	Companies Act 2006 (SECR)	IFRS S1 & S2 via ISSB	Align with IFRS S1 & S2
Applicability	Large UK-incorporated companies	Wider range including supply chains	Assess applicability under new rules for LCG
Intensity Metrics	Required (e.g. emissions per turnover)	More decision-useful metrics	Review and update metrics across the
			group that would be in scope.
Governance Disclosures	Not required	Required: board oversight, risk	Establish governance structures.
		management	
Transition Plans	Not required	Required: net-zero plans, climate	LCG to Develop transition plans
		resilience	
Implementation	In place since 2019	Mandatory from 2026, reports due 2027	Plan for compliance by end of 2026
Timeline			

ADDENDUM: ENHANCEMENTS FOR UK SRS COMPLIANCE (2025-2026)

Expanded Scope 3 Emissions Tracking:

We will begin quantifying Scope 3 emissions relevant to our operations, including:

- Learner and staff commuting
- Digital delivery platforms and data centre usage
- Purchased goods and services (e.g. IT, printing)
- Waste disposal and water treatment

These will be reported annually and integrated into our carbon footprint disclosures.

Forward-Looking Disclosures:

We will publish a Net Zero Transition Plan by Q4 2026, including:

- Climate-related risks and opportunities
- Scenario analysis (1.5°C and 2°C pathways)
- Strategic response and investment planning

This will align with IFRS S2 and UK SRS expectations.

Governance and Risk Management:

We will formalise ESG governance by:

- Establishing an ESG Subcommittee of the Board
- Assigning ESG oversight to the Director of People and Performance
- Maintaining a climate risk register reviewed bi-annually
- Embedding ESG into strategic planning and procurement

Assurance Readiness:

We will explore limited assurance for environmental data from 2026 onwards, in preparation for future regulatory requirements.

Metrics and Targets:

We will enhance our KPIs to include:

- Emissions per learner and per training hour
- SMART targets with baseline and target years

- Alignment with science- These will be published in	-based targets where feasible n our annual Environmental Susta	ainability Action Plan.		