AG Impact

Activate purpose. **Empower change.**

Climate Transition and Action Plan

Publication date
September 2026

Climate Transition and Action Plan

AG Impact Ltd

Our pathway to reduce emissions, strengthen climate resilience and support the transition to a 1.5°C-aligned economy

PUBLICATION DATE:
15 September 2026

Prepared by AG Impact Ltd
with technical support from Green Business

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Document control

Field	Detail
Legal entity	AG Impact Ltd
Former legal name	AG Communications Ltd
SBTi ID	40001828
Organisation type	SME, professional services
Reporting boundary	AG Impact Ltd, aligned with financial reporting
Consolidation approach	Operational control
Financial year	1 November to 31 October
Highest governing body	Sole director, Lynne Ashcroft-Griffiths
Operational plan owner	Melissa Penn, Environmental Impact Manager
Technical support	Green Business Ltd
Publication date	15 September 2026
GHG inventory completion	By 30 June following each financial year end
Annual plan review	By 15 September each year
Public feedback contact	Melissa Penn, Environmental Impact Manager, via melissa@ag-impact.co.uk
Version	V.1.0 – approved and published

Approval statement

The sole director confirms that this plan has been reviewed, is aligned with AG Impact Ltd's business strategy, and will be supported by proportionate human, technical and financial resources. Progress and material changes will be reviewed and disclosed in accordance with the governance cycle set out in this plan.

L. Ashcroft-Griffiths

Date: 14 September 2026

Lynne Ashcroft-Griffiths, Founder & Director

Contents

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Executive summary

AG Impact Ltd is a UK-based, remote-first professional-services business. The company has no company-controlled premises, no company-owned or controlled vehicles and no company-purchased electricity, heat, steam or cooling. Scope 1 and Scope 2 emissions are therefore currently zero. The remaining transition challenge is almost entirely within Scope 3, particularly retained freelance members[1] and other purchased services.

AG Impact has validated science-based targets, originally published under its former legal name, AG Communications Ltd. AG Impact commits to reduce Scope 1 and Scope 2 greenhouse gas emissions by 42% by 2030 from a 2022 base year, to measure and reduce Scope 3 emissions, and to reduce total Scope 1, Scope 2 and Scope 3 emissions by 90% by 2045 from the same base year. AG Impact's net-zero target year is 2045.

Between 2021/22 and 2024/25, combined Scope 1 and Scope 2 emissions fell from 2.63 tCO_2e to zero. Total emissions increased from 85.18 tCO_2e in 2023/24 to 98.04 tCO_2e in 2024/25. The increase was concentrated in other purchased goods and services, where the expenditure-based calculation was affected by the value and mix of services purchased, including services associated with the business rebrand. Emissions from retained freelance members decreased over the same period.

The plan therefore does not assume a simple linear reduction pathway. It prioritises improved supplier information, management of material purchased services and transparent interpretation of changes caused by activity, expenditure and calculation methodology.

Core transition challenge

In 2024/25, retained freelance members and other purchased goods and services represented 95.83% of AG Impact's total footprint. The greatest opportunity is therefore not further direct operational reduction, but better supplier data, continued supplier action, climate-informed procurement and management of growth-related Scope 3 emissions.

This plan is designed to meet the relevant expectations of CDP, B Lab's Climate Action requirements and the SBTi Corporate Net-Zero Standard v2.0 for a Category B company. The approach is proportionate to AG Impact's size and asset-light business model, but proportionality is not used to omit relevant commitments, responsibilities, actions, dependencies or disclosures.

AG Impact's approach has been informed by established engagement with its employees, retained freelance members, other suppliers and customers. This has included regular environmental communications, training and knowledge sharing; employee surveys and workshops; support for retained freelance members to maintain current carbon footprints and environmental action plans; discussions with customers about environmental performance and service delivery; and

[1] In this plan, "members" means AG Impact's retained freelance members whose services are reported within subcontractor emissions.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

collaboration through AG Impact's Impact Network and other sustainability networks. AG Impact has also undertaken stakeholder mapping and consultation covering climate priorities, opportunities for collaboration, fairness, potential unintended consequences and future communication. These activities have informed the priorities and controls within this plan.

While there was insufficient time to undertake a full consultation on this complete plan before the 2026 CDP submission, AG Impact shared the draft plan with employees, the Board of Directors and a selection of AG members (suppliers) to gather initial feedback through a short survey. Feedback received has been considered prior to publication and has helped to inform the final version of the plan.

Following publication, AG Impact will maintain a public feedback route through Melissa Penn, Environmental Impact Manager, and will formalise a process for ongoing consultation. Employees and members will be invited to comment on material updates, with targeted input sought from selected customers or material suppliers where proposed actions directly affect those relationships. Material feedback, AG Impact's response and any resulting changes will be recorded and considered through the annual review process.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

About AG Impact and this plan

Organisation and business model

AG Impact helps purpose-led leaders communicate by translating complex information into clear messaging that supports behavioural and organisational change. Its work includes strategic internal communication, sustainability-related services (for example, in support of B Corp certification and EcoVadis submissions), and sustainability strategy development.

AG Impact operates a remote-first model. Work is delivered through employees and a network of retained freelance members and other subcontractors, supported by professional, technical, digital and administrative suppliers. This operating model limits direct operational emissions but shifts much of the footprint into purchased services.

Purpose

This plan translates AG Impact's climate commitments into a practical, governed programme. It is intended to:

- support delivery and revalidation of AG Impact's science-based targets
- serve as AG Impact's publicly accessible Climate Action Plan for B Lab purposes
- address the credible transition-plan elements expected by CDP
- integrate climate issues into strategy, risk management, procurement and financial planning
- provide the basis for annual public progress reporting

Scope and proportionality

The plan covers AG Impact Ltd using the operational-control approach and the same entity boundary used for financial reporting. Relevant upstream and downstream Scope 3 activities are included. Customer-allocated emissions are reported separately and do not replace the company-wide inventory.

Proportionality principle

AG Impact has developed this plan in a manner proportionate to the size, nature and complexity of its operations. Proportionality informs the depth of analysis and form of evidence, but not the inclusion of relevant commitments, targets, responsibilities, actions, dependencies or disclosures.

Frameworks addressed

- CDP 2026 Corporate Questionnaire and technical guidance on climate transition plans
- B Lab Standards Climate Action requirements
- SBTi Corporate Net-Zero Standard v2.0 requirements relevant to Category B companies

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

- GHG Protocol Corporate Standard, Scope 2 Guidance and Corporate Value Chain (Scope 3) Standard.

Climate ambition and guiding principles

Climate ambition

AG Impact supports the global ambition to limit warming to 1.5°C and commits to make a fair contribution to global net zero. AG Impact will maintain and revalidate science-based targets, seek reductions in emissions across its operations and value chain, strengthen resilience to climate-related risks, work with relevant stakeholders and report progress transparently.

Guiding principles

- Prioritise actual emissions reductions, using carbon credits only for neutralisation of residual emissions.
- Maintain zero Scope 1 and Scope 2 emissions.
- Focus effort on material Scope 3 sources.
- Prefer robust supplier-specific data over spend-based estimates.
- Integrate climate considerations into procurement and commercial decisions.
- Use influence and support where AG Impact lacks direct control.
- Consider adaptation, fairness, nature and wider environmental impacts.
- Report underperformance, dependencies and methodology changes transparently.

Responsible climate communications

AG Impact will use the validated 2045 net-zero target consistently, report gross emissions, distinguish measured reductions from methodological changes, explain uncertainty and avoid double counting. Carbon credits, if used, will not be presented as reductions in AG Impact's Scope 1, Scope 2 or Scope 3 inventory or as progress against its science-based targets. They will be reported separately and used only in accordance with the applicable SBTi requirements.

GHG inventory and emissions performance

Accounting methodology

AG Impact prepares an annual GHG inventory for the financial year ending 31 October using the GHG Protocol Corporate Standard, Scope 2 Guidance and Corporate Value Chain Standard. The inventory uses primary activity data, supplier-specific data, distance-based methods and spend-

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

based methods as appropriate. Factors, assumptions, material methodological changes and recalculations are documented.

All 15 Scope 3 categories are assessed for relevance. Categories that are not relevant or have zero emissions are recorded with a reason.

Emissions performance

Reporting year	Scope 1	Scope 2	Scope 3	Total tCO_2e	Turnover £m	Intensity tCO_2e/£m
2021/22	1.98	0.65	93.36	95.99	2.73	35.16
2022/23	0.87	0.34	92.85	94.06	2.97	31.67
2023/24	0.00	0.00	85.18	85.18	3.20	26.65
2024/25	0.00	0.00	98.04	98.04	2.85	34.39

In 2024/25, absolute emissions were 2.14% above the 2021/22 base-year total and carbon intensity was 2.19% below the base-year intensity.

Following year-on-year reductions from the baseline, absolute emissions increased by 15.10% compared with 2023/24. The increase was concentrated in other purchased goods and services and primarily reflected higher expenditure on services associated with the rebrand of the business. As these emissions are calculated mainly using expenditure-based industry factors, the reported increase reflects the value and mix of services purchased and does not necessarily represent an equivalent increase in suppliers' underlying physical emissions. This reinforces the need to manage purchased-services emissions and to avoid assuming a smooth linear transition.

Latest hotspot analysis

Source	2024/25 emissions	Share of total
Retained freelance members	57.63 tCO_2e	58.79%
Other products and services	36.31 tCO_2e	37.04%
Homeworking	3.30 tCO_2e	3.37%
Business travel	0.52 tCO_2e	0.53%
Hotel stays	0.14 tCO_2e	0.14%
Cloud computing	0.13 tCO_2e	0.13%

Retained freelance members and other products and services together account for 95.83% of the latest reported footprint. Travel, homeworking and digital impacts remain relevant, but are not capable on their own of delivering the long-term target.

Other goods and services emissions profile

Other purchased goods and services generated **36.31 tCO_2e in 2024/25**, representing **37.04% of AG Impact's total carbon footprint**. These emissions exclude services provided by AG Impact's retained freelance members, which are calculated and reported separately under subcontractors.

The emissions are calculated principally by applying industry-average emissions factors to expenditure within the relevant Standard Industrial Classification categories. The results therefore indicate where AG Impact should prioritise further analysis and supplier engagement. They do not necessarily show the actual emissions of individual suppliers.

Category	Emissions (tCO_2e)	Share of other goods and services
Other Service Activities	9.28	25.6%
Professional, Scientific and Technical Activities	7.29	20.1%
IT Services and Communications	6.11	16.8%
Manufacture of Purchased Goods	3.77	10.4%
Accommodation and Food Service Activities	3.57	9.8%
Arts, Entertainment and Recreation	2.20	6.1%
Agriculture, Forestry and Fishing	1.61	4.4%
Human Health and Social Work Activities	1.21	3.3%
Financial and Insurance Activities	0.80	2.2%
Administrative and Support Service Activities	0.34	0.9%
Rent	0.10	0.3%
Transportation and Storage	0.03	0.1%

The emissions associated with other purchased goods and services are concentrated in a relatively small number of categories. **Other Service Activities**, **Professional, Scientific and Technical Activities**, and **IT Services and Communications** generated a combined **22.68 tCO_2e**, equivalent to approximately **62.5%** of emissions within this part of the footprint. These categories will therefore be prioritised for further analysis and data improvement.

Other Service Activities generated **9.28 tCO_2e**. Expenditure within this category includes professional and other membership organisations, together with charitable giving. As these emissions are calculated using an expenditure-based industry factor, the result should not be interpreted as a direct measurement of emissions generated by the organisations receiving the expenditure, or as evidence that charitable giving is inherently carbon intensive.

Professional, Scientific and Technical Activities generated **7.29 tCO_2e** and include accountancy, advertising, market research and other specialist professional support. IT Services and Communications generated **6.11 tCO_2e** and include software subscriptions, computer consultancy, telecommunications, data processing and hosting.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

These results are based principally on expenditure and industry-average emissions factors. They provide a useful indication of where further investigation should be focused, but have important limitations:

- higher expenditure does not necessarily mean that an individual supplier has higher actual emissions;
- changes in prices or the mix of services purchased can affect calculated emissions without an equivalent change in physical activity;
- reducing expenditure or moving to a lower-cost supplier could reduce the calculated footprint without delivering a genuine real-world emissions reduction; and
- replacing expenditure-based estimates with robust supplier-specific information may change reported emissions even where the underlying service and associated physical activity have not changed.

AG Impact will therefore use the hotspot analysis to prioritise further investigation and improve the quality of its calculations, rather than treating reduced expenditure as a climate objective. Initial actions will include:

- identifying the principal commercial suppliers within the largest emissions categories;
- reviewing expenditure classified under Other Service Activities, distinguishing membership fees, charitable giving and other relevant expenditure;
- confirming that material expenditure has been classified consistently;
- requesting available GHG inventories, climate targets and environmental information from priority recurring suppliers;
- using supplier-specific emissions information where it is sufficiently robust and methodologically appropriate;
- considering environmental performance during material supplier appointments and renewals;
- identifying opportunities to remove genuinely unnecessary services, subscriptions or purchases;
- applying durability, repair, reuse and energy-efficiency considerations to physical goods; and
- distinguishing genuine emissions reductions from changes caused by expenditure, prices, classification or calculation methodology.

The approach taken will reflect the nature and purpose of the expenditure. Supplier engagement and procurement review may be appropriate for recurring commercial services, while charitable giving requires a different and proportionate approach. **AG Impact will not seek to reduce charitable giving solely to lower an expenditure-based carbon-footprint result.** Decisions on charitable support will continue to consider their intended social or environmental value. Where relevant and proportionate, AG Impact may consider the recipient organisation's environmental approach, but charitable giving will not be managed in the same way as a conventional supplier contract.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

More generally, climate and environmental considerations will be balanced with service quality, functionality, information security, accessibility, commercial value and operational requirements. The relevant considerations will be documented for material procurement decisions.

Data quality improvement

- Increase supplier-specific data coverage for members and other material suppliers.
- Reduce reliance on spend-based estimates where robust primary information is available.
- Maintain a methodology and recalculation log.
- Document uncertainty and distinguish data improvements from real reductions.
- Review the proportionality of independent, accredited assurance annually.

Targets and transition pathway

Validated science-based targets

Target	Commitment
Near term	Reduce Scope 1 and Scope 2 GHG emissions by 42% by 2030 from a 2022 base year, and measure and reduce Scope 3 emissions.
Long term and net zero	Reach net zero by 2045 and reduce Scope 1, Scope 2 and Scope 3 emissions by 90% by 2045 from a 2022 base year.

The targets were originally validated under the former legal name AG Communications Ltd. AG Impact Ltd is the same target entity following the legal name change. The SBTi record will be updated through the V2.0 revalidation process.

Combined Scope 1 and Scope 2 emissions have fallen from 2.63 tCO_2e in the base year to zero. **The numerical near-term Scope 1 and Scope 2 requirement has therefore been achieved ahead of schedule.** Maintaining zero emissions remains an active commitment. Scope 3 has not yet followed a sustained downward pathway.

Interim Scope 3 management milestones

Status of milestones

These are internal management milestones. They are not separately validated by SBTi and do not replace AG Impact's validated targets. They will be reviewed annually against actual data, available solutions, methodological changes and revised SBTi requirements.

Year	Milestone	Indicative maximum
2028	Return Scope 3 to no more than the 2022 level	93.36 tCO_2e

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

2030	Reduce Scope 3 by at least 17.14% from 2022	77.36 tCO_2e
2035	Reduce Scope 3 by at least 25% from 2030	58.02 tCO_2e
2040	Reduce Scope 3 by at least 25% from 2035	43.51 tCO_2e
2045	Reduce the total Scope 1, 2 and 3 footprint by at least 90% from 2022	Maximum total 9.60 tCO_2e

The earlier milestones are intentionally cautious. Major direct levers have already been implemented, and further progress depends significantly on supplier action, primary data, procurement decisions, customer expectations and wider economic decarbonisation. AG Impact will not weaken a milestone solely because performance is behind plan. Legitimate revisions will require sole-director approval and public explanation.

Non-emissions Climate Action Plan targets

Ref.	Target	Timing
CAP1	Complete and publicly report the annual GHG inventory.	By 30 June following each financial year end
CAP2	Maintain current carbon footprint coverage for 100% of retained freelance members covered by the programme.	Annually
CAP3	Maintain reviewed action plans for 100% of retained freelance members covered by the programme.	Annually
CAP4	Assess and record the actual and potential environmental impacts associated with AG Impact's three most material procurement decisions in each financial year.	From 1 November 2026
CAP5	Establish supplier-specific data coverage for other goods and services, then set progressive coverage milestones.	Initial baseline established as part of the 2025/26 footprint review and completed by September 2027.
CAP6	Maintain Carbon Literacy training coverage for 100% of employees and retained freelance members, with new employees and members completing appropriate training within six months of joining AG Impact.	Annually

Stakeholder engagement is managed through a defined process rather than a numerical target, because response volumes are not fully within AG Impact's control and would not necessarily demonstrate meaningful engagement.

Five-year pathway

- 2026/27: governance, SBTi v2.0 preparation, supplier segmentation, procurement materiality and data baselines.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

- 2027/28: priority supplier engagement, improved primary data, renewal assessments and progress toward the 2028 Scope 3 milestone.
- 2028/29: evaluate effectiveness, strengthen actions that are delivering and correct actions that are not.
- 2029/30: assess performance against the 2030 Scope 3 milestone and the validated near-term target.
- 2030/31: establish or revalidate the next near-term target and update the transition pathway.

Climate risks, opportunities and scenario analysis

Risk and opportunity process

Climate risks and opportunities are identified through AG Impact's environmental management and business risk processes. They are assessed using likelihood and consequence, assigned a significance rating and recorded with controls, actions and responsibility. The assessment is reviewed annually and when material issues arise.

Principal risks and opportunity

Issue	Potential effect	Principal response
Physical disruption to homeworking	Reduced workforce availability, comfort or productivity.	Complete workforce climate resilience assessment. Flexible working, weather related guidance, alternative locations and continuity planning.
Customer and procurement expectations	Compliance cost or commercial disadvantage if evidence is incomplete.	Maintain credible disclosure, targets, plan and supplier evidence.
Growth-driven Scope 3 emissions	Increased purchased-services emissions may offset operational reductions.	Supplier data, procurement controls and review of absolute and intensity performance.
Travel expectations	Additional cost and emissions from face-to-face delivery.	Virtual-first delivery, travel policy and customer discussion.
Supplier and digital dependency	Disruption or insufficient supplier climate progress.	Priority supplier review, continuity assessment and data improvement.
Climate-related service opportunity	Potential revenue growth, with associated capacity and Scope 3 effects.	Develop services responsibly and integrate climate implications into growth decisions.

Scenario analysis approach

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

AG Impact has considered two qualitative scenarios: a 1.5°C-aligned transition and a higher-warming physical-risk future. This is proportionate to an asset-light professional-services company. The scenarios are not forecasts and do not assign probabilities or quantified financial impacts.

Scenario A: 1.5°C-aligned transition

This scenario assumes stronger customer requirements, wider science-based target adoption, more demanding Scope 3 reporting, greater scrutiny of climate claims, greater availability of supplier data and increasing demand for sustainability-related services.

Area	Effect	Response
Customers	More detailed evidence and low-emissions delivery expectations.	Maintain public reporting, provide customer emissions information where appropriate and methodologically supportable, and ensure credible climate claims.
Suppliers	Better data may become available, while weak performers become more visible.	Prioritise material suppliers, apply proportionality and support improvement.
Growth	Sustainability-service demand may increase purchased-services emissions.	Seek to decouple growth from emissions and monitor intensity alongside absolute emissions.
Travel	Virtual delivery and lower-emissions travel may gain acceptance.	Maintain virtual-first delivery and documented travel controls.
Financial planning	Higher disclosure and supplier-engagement costs, with revenue opportunities.	Record resources and review implications annually.

Scenario B: higher-warming physical risk

This scenario assumes more frequent or severe heat, storms, flooding, transport interruption, power or internet disruption, and effects on employees, subcontractors, suppliers and customers.

Area	Effect	Response
Homeworking	Heat and disruption may affect comfort, safety and availability.	Maintain guidance, flexibility and suitable alternative locations.
Digital systems	Power, connectivity or supplier interruption may affect delivery.	Review critical systems, suppliers and continuity arrangements.
Travel and events	Weather may cancel or delay face-to-face activity.	Use virtual contingencies and agree fallback arrangements.
People	Disruption may create caring responsibilities and uneven impacts.	Maintain fair flexibility and avoid transferring unreasonable workloads.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Suppliers and customers	Availability, cost and project priorities may change.	Review dependencies, preserve delivery flexibility and update risk controls.

Resilience conclusion

AG Impact's remote and digital model is broadly resilient under both scenarios. It avoids concentration in one office and supports low-emissions delivery, but depends on people's homes, digital infrastructure, subcontractors and external services. The most valuable cross-scenario actions are to maintain zero Scope 1 and Scope 2 emissions, improve supplier data, apply climate-informed procurement, manage growth-related Scope 3 emissions, maintain flexible delivery and strengthen digital and workforce resilience.

Limitations and review

The analysis does not model physical risks at individual homes or supplier locations, quantify every financial effect or assume a particular rate of supplier decarbonisation. It will be reviewed annually and earlier if AG Impact acquires premises or vehicles, changes its business model, experiences material restructuring or identifies a significant new climate exposure or contractual requirement from customers.

Business strategy, financial planning and resources

Strategic integration

AG Impact's climate commitments and transition actions are integrated into its business strategy and operating model. Climate considerations influence the company's:

- remote-first approach;
- service development and delivery;
- customer and project selection;
- appointments and renewals of material suppliers;
- use of retained freelance members and other subcontractors;
- business travel and meeting arrangements;
- digital systems and data-management practices;
- end of life equipment replacement policy
- skills, training and knowledge sharing; and
- participation in relevant memberships, networks and collaborative initiatives.

AG Impact has amended its Articles of Association to require the company to consider the interests of a broad range of stakeholders when making decisions, including employees, customers, suppliers, communities and the environment. This formal governance commitment supports the

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

integration of climate, nature and wider sustainability considerations into business decision-making and reinforces the company's long-term approach to creating positive environmental and social impact alongside commercial success.

AG Impact’s remote-first and asset-light model has already removed or avoided significant direct emissions associated with premises, company vehicles and purchased energy. The principal remaining challenge is therefore to manage Scope 3 emissions associated with retained freelance members and other purchased services while maintaining service quality, commercial resilience and responsible growth.

Climate considerations will be included where AG Impact makes material decisions that could affect the delivery of its targets. This does not mean that emissions will be the sole consideration in every decision. Environmental performance will be considered alongside social impact, service quality, functionality, accessibility, information security, commercial value, and operational requirements.

AG Impact will seek to avoid business decisions that create unnecessary long-term emissions or undermine its climate targets. Where growth, customer requirements or changes in service delivery are expected to increase emissions materially, the implications and reasonable mitigation options will be considered as part of the relevant decision.

Approach to resourcing

AG Impact will allocate resources proportionately to the scale of its business, its emissions and the actions available within its control or influence. The company will prioritise resources towards:

- maintaining an accurate annual GHG inventory;
- maintaining and revalidating its science-based targets;
- implementing and reviewing the environmental action plan;
- supporting employees and retained freelance members to maintain current carbon footprints and action plans;
- improving supplier-specific information for other purchased goods and services;
- applying climate considerations to material procurement and business decisions;
- monitoring climate-related risks and dependencies;
- maintaining Carbon Literacy across employees and retained freelance members; and
- reporting progress publicly.

The resources required may include employee and director time, specialist technical support, information systems, training, supplier engagement and relevant operational expenditure. Resource allocation will be reviewed annually and when a material new action, risk or requirement is identified.

AG Impact’s environmental action plan serves as the detailed implementation record for this Climate Transition and Action Plan. It identifies individual actions, priorities, responsibilities, timescales and

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

status. For key actions, it also records the human, technical, material and financial resources required, expected outputs or evidence, and significant dependencies affecting delivery.

Appendix C provides a public summary of the actions most directly relevant to AG Impact's climate commitments and transition pathway. The full environmental action plan is maintained separately as a live internal management document so that actions, status and implementation details can be updated without requiring the complete Climate Transition and Action Plan to be republished.

Human and governance resources

The sole director has ultimate accountability for AG Impact's climate commitments, approval of this plan, alignment with business strategy and the provision of proportionate resources and progress is reviewed by the Board of Directors

The Environmental Impact Manager coordinates implementation, including:

- annual GHG measurement;
- monitoring progress against targets and milestones;
- maintenance of the environmental action plan;
- supplier and member engagement;
- climate risk and scenario review;
- resource and expenditure information;
- stakeholder feedback;
- public progress reporting; and
- preparation for SBTi target review and revalidation.

Other employees, retained freelance members and relevant decision-makers will contribute information and implement actions relevant to their responsibilities. This includes providing information for GHG measurement, completing agreed training, maintaining required individual footprints and action plans, and following relevant procurement, travel, digital and environmental policies.

Green Business provides specialist technical support, including carbon-footprint calculation, methodology advice, interpretation of relevant climate standards, target and transition-plan support, and assistance with reviewing progress. Technical support does not transfer accountability from AG Impact.

Climate responsibilities will be incorporated into normal roles and working arrangements wherever practicable. If implementation demands exceed available internal capacity, the Environmental Impact Manager will identify the gap and escalate material resource requirements to the sole director.

Technical resources

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Implementation of the plan depends on access to reliable data, appropriate calculation methods and proportionate specialist advice. Technical resources include:

- financial and purchasing records;
- travel, hotel, homeworking and activity data;
- employee, member, subcontractor and supplier information;
- GHG calculation tools and current emissions factors;
- member and supplier carbon footprints and environmental action plans;
- supplier-specific emissions and climate information where available;
- risk, procurement and stakeholder-engagement records;
- relevant policies and guidance;
- B Lab, CDP, SBTi and GHG Protocol guidance; and
- external technical support where specialist interpretation or analysis is required.

AG Impact will continue to improve the completeness and quality of this information. Priority will be given to data that materially improves understanding of the company's principal emissions sources or supports a credible reduction decision.

The use of improved data may change reported emissions without representing an equivalent change in real-world emissions. AG Impact will therefore document material methodological changes and distinguish data-quality improvements, reclassifications and updated emissions factors from reductions attributable to action.

Financial planning

AG Impact's climate-related expenditure includes the costs associated with:

- annual GHG measurement and reporting;
- Green Business technical support;
- SBTi target validation or revalidation;
- CDP disclosure;
- B Corp and EcoVadis-related climate requirements;
- Carbon Literacy and other relevant training;
- supplier and member engagement;
- data collection and management;
- relevant memberships and collaborative initiatives; and
- employee, director and freelance-member time allocated to implementation.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

As part of its annual review, AG Impact will consider the resources and material expenditure associated with implementing the transition plan. This review will identify significant external expenditure and, where practicable, material internal time or other resources allocated to implementation. Expenditure relating primarily to certification or disclosure will be distinguished, where useful, from expenditure supporting emissions reduction, data improvement, resilience or wider implementation.

The purpose is to demonstrate that delivery has been considered and appropriately supported, rather than to create artificial precision or classify every routine operating cost as climate-related expenditure.

Where a proposed action requires new or additional expenditure, the relevant business case will consider:

- the expected climate or resilience outcome;
- whether the action addresses a material emissions source or risk;
- the availability and quality of supporting evidence;
- operational and commercial benefits;
- implementation cost and ongoing commitments;
- reasonable alternatives;
- significant dependencies; and
- the consequences of delaying or not taking the action.

Financial constraints will not automatically justify inaction. Where immediate implementation is not reasonably achievable, AG Impact will consider phased action, alternative delivery methods, supplier engagement or other proportionate measures and will record any material barrier.

Resource allocation, monitoring and escalation

Resources will be reviewed as part of the annual plan cycle and when material changes arise. The review will consider:

- whether planned actions have adequate ownership and time;
- whether required information and technical support are available;
- expenditure incurred and expected future requirements;
- whether dependencies or barriers have changed;
- whether actions are producing their intended outputs;
- whether additional resources would materially improve delivery; and
- whether resources should be redirected towards more effective actions.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Where an action is delayed or ineffective because of insufficient resources, unavailable data, supplier limitations or another material barrier, AG Impact will record:

- the nature of the barrier;
- its effect on the action or target;
- the steps taken to address it;
- any revised timing or approach;
- additional resources required; and
- whether approval by the sole director is needed.

Material changes to resources, priorities or the overall transition pathway will be approved through the governance arrangements set out in this plan.

AG Impact recognises that much of its remaining footprint is outside its direct operational control. Resourcing will therefore include activity to use the company's influence, including supporting retained freelance members, engaging priority suppliers, improving data and considering climate performance in material commercial decisions. AG Impact will report transparently where progress depends on action by suppliers, customers, technology providers or the wider economy.

Procurement materiality

Climate-informed procurement supports the transition plan but does not require a detailed climate assessment of every routine purchase. AG Impact will prioritise supplier relationships and procurement decisions that contribute materially to reported emissions, create a significant climate-related risk or dependency, or provide a credible opportunity to improve data or reduce emissions.

High expenditure will not, by itself, be treated as evidence of high supplier emissions, particularly where the footprint is calculated using expenditure-based industry factors. Environmental and social performance will be considered alongside quality, security, functionality, accessibility, commercial value and operational requirements. As part of its supplier requirements, AG Impact expects suppliers with annual spend exceeding £25,000 to measure and disclose their greenhouse gas emissions through a recognised third-party carbon footprint assessment and to maintain a carbon reduction or climate action plan proportionate to their size and activities.

The principal climate-related procurement actions are summarised under CA6, CA7 and CA8 in Appendix C. Detailed evidence for relevant B Lab Environmental Stewardship and Circularity requirements is maintained separately.

Implementing the transition plan

Implementation approach

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

AG Impact implements this Climate Transition and Action Plan through its existing environmental action plan, which serves as the detailed operational record for the transition programme.

The environmental action plan records:

- individual actions and implementation advice;
- priority and status;
- responsible people;
- target or review dates;
- human, technical, material and financial resources for key actions;
- expected outputs and supporting evidence; and
- material dependencies affecting delivery.

The environmental action plan also contains actions addressing wider environmental matters that are not reproduced in this Climate Transition and Action Plan.

A public summary of the principal climate actions is provided in **Appendix C: Summary Climate Action Programme**. The summary identifies completed foundations, forward actions, intended outputs, responsibilities and delivery timescales.

Implementation hierarchy

AG Impact will prioritise actions that directly avoid or reduce emissions within its operations and value chain.

Where direct reduction is limited by lack of operational control, supplier capability, data availability or wider market conditions, AG Impact will use the influence available to it through:

- member and supplier engagement;
- environmental requirements and guidance;
- procurement and supplier-renewal decisions;
- customer discussions about service delivery;
- improved information and calculation methods;
- knowledge sharing; and
- appropriate collaborative or enabling action.

Actions contributing to wider systems change or positive climate influence will be reported separately from reductions in AG Impact's physical GHG inventory.

First annual cycle

During the first annual cycle following publication, AG Impact's principal forward priorities are to:

- adopt and apply the use-of-transport policy;
- undertake the initial review of other purchased goods and services;

- identify material commercial suppliers in the priority emissions categories;
- establish a baseline for supplier-specific data coverage;
- maintain annual member carbon-footprint and action-plan coverage;
- review the climate risks, opportunities and scenario analysis;
- publish the annual GHG inventory and progress update;
- prepare for SBTi review and revalidation; and
- consider feedback received following publication of this plan.

Specific actions, indicators, responsibilities and timings are set out in Appendix C and in the detailed environmental action plan.

Review and corrective action

Progress will be reviewed following completion of the annual GHG inventory and as part of the annual review of this plan.

Where an action is delayed or does not produce the intended result, AG Impact will consider:

- the reason for the variance;
- material barriers and dependencies;
- whether the allocated resources were sufficient;
- lessons arising from implementation;
- whether the action remains appropriate; and
- any required change to timing, responsibility, resources or approach.

Material changes to the transition pathway will be approved by the sole director and reflected in the environmental action plan, Appendix C and the published Climate Transition and Action Plan as appropriate.

Stakeholders, fairness and wider contribution

Engagement completed to date

AG Impact already engages employees, members, suppliers, customers and shareholders through regular communications, surveys, workshops, training, project discussions, supplier requirements, annual impact reporting and sustainability networks. The environmental action plan records stakeholder mapping and consultation activities, including questions on climate priorities, collaboration, fairness, unintended consequences and future communication.

Qualifying members* are required to maintain up-to-date footprints and action plans, supported by Green Business. Customers are engaged through project activity and environmental information, while employees receive regular communications and opportunities to contribute to environmental improvement.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

**Qualifying members are those with annual spend of £25,000 or more with AG Impact.*

Consultation on this plan

2026 publication position

While there was insufficient time to undertake a full consultation on the complete plan before the 2026 CDP submission, AG Impact shared the draft plan with employees, the Board of Directors and a selection of AG members (suppliers) to gather initial feedback through a short survey. Feedback received was considered prior to publication and helped inform the final version of the plan.

Following publication, AG Impact will maintain a public feedback route through Melissa Penn, Environmental Impact Manager, and will formalise a process for ongoing stakeholder consultation. Future reviews of the plan will incorporate feedback from employees, members and other relevant stakeholders where actions may directly affect them.

This limitation will be disclosed transparently and does not prevent publication or implementation.

Future consultation will be deliberately light-touch and proportionate. AG Impact will:

- maintain a public feedback route through Melissa Penn, Environmental Impact Manager, at melissa.penn@ag-impact.co.uk
- invite comments from relevant employees and members when material updates are proposed
- seek targeted feedback from selected customers or material suppliers where an action directly affects the relationship
- record material feedback, AG Impact's response and resulting changes
- summarise significant feedback and changes in the annual progress report

AG Impact will not set a numerical stakeholder-response target because response rates are not fully within its control and activity counts would not necessarily demonstrate meaningful engagement.

Just transition and fairness

AG Impact's transition is not expected to involve closure of sites, workforce displacement or major community effects because the company is remote-first and asset-light. Nevertheless, procurement, supplier, travel and delivery decisions can affect employees, members and small suppliers. AG Impact will consider accessibility, fair implementation, administrative burden and possible unintended effects at material decision points. Where meaningful negative effects are identified, proportionate action and resources will be added to the environmental action plan.

Nature and wider environmental safeguards

AG Impact will avoid reducing carbon at the expense of other significant environmental or social impacts. Material procurement decisions will consider durability, repair, waste, water, pollution, biodiversity, supplier practices and other relevant effects. This is particularly relevant to equipment, digital infrastructure, travel, accommodation and any future use of carbon credits or removals.

Wider influence and advocacy

AG Impact's wider contributions include Carbon Literacy training, sustainability-related services, the Impact Network, knowledge sharing, the People's Emergency Briefing and other climate-aligned collaboration or advocacy. Outputs and outcomes from this work will be reported separately from reductions in AG Impact's own inventory.

Governance, monitoring and reporting

Accountability

AG Impact's highest governing body is the sole director, Lynne Ashcroft Griffiths. The sole director has ultimate accountability for climate commitments, strategic alignment, resources, target approval, material corrective action and publication.

Melissa Penn, Environmental Impact Manager, is the operational owner. Melissa coordinates the GHG inventory, target monitoring, environmental action plan, supplier engagement, risk review, scenario analysis, resources, annual reporting, SBTi revalidation and stakeholder feedback. Green Business provides specialist technical support. Accountability remains with AG Impact.

Area	Sole director	Environmental Impact Manager	Green Business
Plan and targets	Approve	Coordinate and maintain	Technical advice
GHG inventory	Oversee and review	Coordinate completion	Calculation and methodology support
Actions and suppliers	Review material outcomes	Coordinate implementation	Footprinting and action support
Risks and scenarios	Review conclusions	Maintain and coordinate	Technical analysis
Resources	Approve	Identify and record	Advise on technical needs
Public reporting	Approve	Prepare and coordinate	Support technical content

Review cycle

Cycle	Activity
By 30 June annually	Complete the prior financial year GHG inventory and conduct an additional internal review.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

By 15 September annually	Complete full plan review, update actions, assess targets, risks, resources, feedback and changes in requirements.
At least every 36 months	Complete and publish a full Climate Action Plan update.
At least every five years	Complete a strategic transition-plan review and align with SBTi target review.
Earlier where material	Review following structural, business-model, methodology, target, risk or emissions change.

Monitoring and corrective action

Annual monitoring will cover absolute emissions, carbon intensity, SBTi progress, interim Scope 3 milestones, non-emissions targets, action delivery, supplier data, risks, resources and feedback. Where an action is ineffective, AG Impact will record the intended and actual result, reason for variance, lessons learned, revised action, resource implications and approval of material changes.

Annual public disclosure

- Scope 1, location-based Scope 2, market-based Scope 2 and relevant Scope 3 emissions
- total location-based and market-based footprint
- change from the 2022 base year in tonnes and percentage
- carbon intensity
- progress against validated and internal milestones
- progress against non-emissions targets
- actions completed, delayed or changed
- resources and expenditure
- material stakeholder feedback and plan changes
- assurance status and material methodology changes

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Appendices

Appendix A. Scope 3 relevance summary

Category	Current treatment
1. Purchased goods and services	Relevant and calculated; principal hotspot.
2. Capital goods	Relevant and calculated; zero in 2024/25.
3. Fuel and energy-related activities	Relevant and calculated; zero in 2024/25.
4. Upstream transport and distribution	Not relevant for a service-only business with no goods transport identified.
5. Waste generated in operations	Relevant and calculated; zero in 2024/25.
6. Business travel	Relevant and calculated.
7. Employee commuting	Relevant and calculated through homeworking.
8. Upstream leased assets	Not relevant; no leased assets identified.
9. Downstream transport and distribution	Not relevant; no physical goods distribution.
10. Processing of sold products	Not relevant; service-only business.
11. Use of sold products	Not relevant; AG Impact provides professional services and does not sell energy-consuming or GHG-emitting products
12. End-of-life treatment of sold products	Not relevant; AG Impact does not sell physical products requiring end-of-life treatment
13. Downstream leased assets	Not relevant; AG Impact does not lease assets to other organisations
14. Franchises	Not relevant; AG Impact does not operate a franchise model
15. Investments	Not relevant; AG Impact does not undertake investment activities that fall within Scope 3 Category 15.

Appendix B. Compliance cross-reference

Plan element	CDP	B Lab	SBTi V2.0 Category B
Governance and approval	Governance and transition-plan credibility	CA2.1 approval; CA3 monitoring	Highest governing body approval and strategic alignment

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

GHG inventory	Scopes 1, 2 and 3 reporting and methodology	CA1.1 annual measurement and public disclosure	Target boundary, emissions inventory, data limitations and reporting
Targets	Climate targets and progress	CA2.1 non-emissions SMART targets	Validated near-term and long-term targets
Actions, resources and five-year pathway	Implementation strategy, actions and financial planning	CA2.1 targets, resource allocation and stakeholder working; CA3.3 progress and effectiveness	Actions, timeframes, assumptions, dependencies and indicative five-year actions
Risks and scenarios	Risk, opportunity and scenario analysis	Recommended resilience context	Assumptions, dependencies and strategic alignment
Value-chain engagement	Supplier and customer engagement	CA2.1 stakeholder working	Scope 3 delivery and dependencies
Monitoring and publication	Progress and transition-plan disclosure	CA3.3 progress and effectiveness; applicable public-disclosure requirements	Review and revalidation

Appendix C. Summary Climate Action Programme

Purpose and relationship with the environmental action plan

AG Impact's environmental action plan serves as the detailed implementation record for this Climate Transition and Action Plan. It records individual actions, priorities, responsibilities, timescales, status, implementation advice, resources, expected outputs and material dependencies.

This appendix summarises the actions most directly relevant to AG Impact's climate commitments, science-based targets and transition pathway. The full environmental action plan is maintained separately as a live internal management document and also addresses wider environmental impacts that are outside the principal scope of this Climate Transition and Action Plan.

The environmental action plan is reviewed following completion of the annual GHG inventory and as part of the annual review of the Climate Transition and Action Plan. Where an action is delayed or ineffective, AG Impact will consider the reasons, lessons learned, relevant barriers or dependencies, and whether the action, timing, responsibility or resources should be revised.

A. Foundations already established

AG Impact has already implemented a range of measures that provide the foundation for its transition pathway. Some were one-off changes, while others are policies or practices that require continuing implementation.

Area	**Foundation established**	**Continuing requirement**

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Operating model	Transition to a remote-first operating model, with no company-controlled premises	Maintain the remote-first approach while it remains operationally appropriate and assess the climate implications of any future premises decision
Company vehicles	Disposal of the company vehicle	Avoid reintroducing a company vehicle unless a documented business and climate assessment supports the decision
Financial services	Switch to an ethical bank and pensions provider for employees	Monitor the providers to ensure they continue to meet high ethical standards
Sustainable procurement	Sustainable Procurement Policy adopted	Continue applying the policy and maintain the associated procurement records
Member requirements	Environmental requirements incorporated into the Employee Handbook and AG Members Handbook	Keep the requirements current and apply them consistently
Member climate action	Carbon footprints and environmental action plans established for retained freelance members	Maintain annual footprint and action-plan coverage
Carbon Literacy	Carbon Literate Organisation status achieved and Carbon Literacy training completed across employees and retained freelance members	Maintain 100% coverage as employees and members change
Digital operations	Data-retention policy, transition to a low carbon website sustainable hosting and a responsible-use-of-AI policy established	Apply and periodically review these controls, particularly when material digital decisions are made
Homeworking	Guidance established covering energy use, equipment, heating and safe working during hot weather	Keep the guidance current and continue including homeworking emissions in the annual footprint
Client and project assessment	A process and dashboard established to assess potential clients and projects against AG Impact's environmental, social and governance commitments. AG Impact excludes work associated with certain sectors including oil, gas and weapons and in 2025 declined a client opportunity due to links with these industries	Continue applying the process and maintaining the relevant assessment records
Stakeholder engagement	Stakeholders mapped and consultation activities undertaken	Maintain a public feedback route and use proportionate consultation when material updates to the plan are proposed

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Wider influence	Impact Network, sustainability knowledge sharing, climate advocacy and the People's Emergency Briefing established or delivered	Continue relevant activities and report material outputs separately from reductions in AG Impact's own GHG inventory

These measures are not presented as evidence that AG Impact's transition is complete. They establish the operating practices and management controls on which the forward programme is based.

B. Forward climate actions

Ref.	Priority area	Forward action	Intended output or indicator	Responsibility	Timing
CA1	GHG measurement and reporting	Calculate Scope 1, Scope 2 and all relevant Scope 3 emissions and report the results annually	Approved annual GHG inventory, including comparison with the base year and previous reporting year	Melissa Penn, with technical support from Green Business	Annually, by 30 June following the financial year end
CA2	Science-based targets	Revalidate AG Impact's science-based targets under the applicable SBTi standard and update the SBTi record to reflect the current legal name	Updated SBTi record and submitted or validated targets	Melissa Penn, with Green Business support and sole-director approval	In accordance with the applicable SBTi timetable
CA3	Transition planning	Publish, implement and review the Climate Transition and Action Plan	Approved public plan, annual review and public progress update	Melissa Penn, with Green Business support and approval from Lynne Ashcroft Griffiths	Initial publication in September 2026, followed by annual review
CA4	Scope 1 and Scope 2	Maintain zero Scope 1 and Scope 2 emissions and assess the climate implications of any decision that could reintroduce controlled premises, vehicles or purchased energy	Annual Scope 1 and Scope 2 results, with a documented assessment where a material operating-model change is proposed	Lynne Ashcroft Griffiths and Melissa Penn	Ongoing

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Ref.	Priority area	Forward action	Intended output or indicator	Responsibility	Timing
CA5	Members and subcontractors	Maintain a current carbon footprint and reviewed environmental action plan for every retained freelance member covered by the programme	100% of covered members have a footprint and action plan reviewed within the preceding 12 months	Melissa Penn, with Green Business support	Annually
CA6	Other purchased goods and services	Review emissions from other purchased goods and services, prioritising Other Service Activities, Professional, Scientific and Technical Activities, and IT Services and Communications	Priority categories reviewed, material commercial suppliers identified and supplier-specific data coverage baseline established	Melissa Penn, with Green Business support	Initial review as part of the 2025/26 footprint update, completed by September 2027.
CA7	Data quality	Increase the use of robust supplier-specific information where it is available and methodologically appropriate	Supplier-specific data coverage recorded and opportunities for progressive improvement identified	Melissa Penn, with Green Business support	Initial baseline established through the same review, followed by annual review.
CA8	Procurement	Apply AG Impact's environmental procurement assessment process to its most material procurement decisions	Relevant assessments completed and recorded through AG Impact's procurement process	Melissa Penn and Lynne Ashcroft Griffiths	Annually
CA9	Travel and service delivery	Apply AG Impact's use-of-transport policy, maintain virtual-first delivery and apply proportionate controls to business travel	Annual travel emissions and flight numbers recorded, and the business-critical rationale retained for any air travel	Melissa Penn, with relevant project leads	Reviewed annually
CA10	Carbon Literacy	Maintain Carbon Literacy training coverage for all	100% training coverage	Melissa Penn	Reviewed annually

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Ref.	Priority area	Forward action	Intended output or indicator	Responsibility	Timing
		employees and retained freelance members, with new joiners completing appropriate training within six months			
CA11	Climate risks and resilience	Review the risks, opportunities and scenario-analysis section of the Climate Transition and Action Plan	Dated review confirming that the assessment remains appropriate or identifying revisions and resulting actions	Melissa Penn, with strategic review by Lynne Ashcroft Griffiths and technical input where required	Annually and following a material change
CA12	Homeworking	Maintain guidance covering efficient and climate-resilient homeworking	Current guidance available and homeworking emissions included in the annual GHG inventory	Melissa Penn	Reviewed annually
CA13	Digital impacts	Maintain data-retention, website, hosting and responsible-technology controls	Relevant policies remain current and environmental considerations are recorded for material digital decisions	Relevant policy or technology owner, coordinated with Melissa Penn	Ongoing
CA14	Customer emissions information	Continue to provide proportionate information about emissions associated with AG Impact's services where appropriate and methodologically supportable	Customer allocation information and methodology provided where agreed or requested	Melissa Penn, with Green Business support where required	Ongoing
CA15	Positive influence	Continue relevant climate-related client services, the Impact Network, sustainability	Material activities and outputs recorded separately from AG Impact's own	Lynne Ashcroft Griffiths, Melissa Penn and relevant employees	Ongoing

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058

Ref.	Priority area	Forward action	Intended output or indicator	Responsibility	Timing
		knowledge sharing and climate advocacy	inventory reductions		
CA16	Stakeholder feedback	Maintain an accessible feedback route and invite proportionate input when material updates to the plan are proposed	Material feedback, AG Impact's response and any resulting changes recorded	Melissa Penn	Ongoing

C. Implementation, resources and review

The detailed environmental action plan records the implementation advice, resources, evidence and material dependencies associated with key actions. Delivery will draw principally on existing management time, participation by employees and retained freelance members, AG Impact's operational systems and technical support from Green Business. Material additional resource requirements will be identified by the Environmental Impact Manager and escalated to the sole director.

Progress will be reviewed following completion of the annual GHG inventory and as part of the annual review of this plan. Where an action is delayed or ineffective, AG Impact will record the reason, relevant barriers or dependencies, lessons learned and any required change in timing, responsibility, resources or approach.

Supporting evidence for other B Lab Environmental Stewardship and Circularity requirements is maintained separately through the relevant registers, policies and assessment processes.

www.ag-impact.co.uk/ | hello@ag-impact.co.uk
AG Impact Ltd, The Glasshouse, Alderley Park, SK10 4TG, United Kingdom
Registration: 07357401 I VAT No: 12041058