
SUSTAINABILITY REPORT

FY 2025/26 - Baseline Year

Prepared for: Loop Horizon

Reporting period: 1 April 2025 – 31 March 2026

Document date: July 2026

STATUS: WORKING DOCUMENT

Sections marked PENDING are awaiting data collection and will be completed in a future revision

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Executive Summary

What we are doing

Loop Horizon is establishing formal environmental and carbon reporting for the first time. This report sets out our approach, the data we currently hold, and the gaps we still need to close. It is a working document: sections built on confirmed data are complete, and sections awaiting data collection are clearly marked PENDING throughout.

Why we are doing this

We do not currently meet the thresholds that make carbon and energy reporting mandatory under the UK's Streamlined Energy and Carbon Reporting (SECR) framework. We are reporting voluntarily because it gives us a clear picture of our environmental footprint, prepares us for future compliance as we grow, and increasingly reflects what clients and partners expect from a responsible data consultancy.

What we need to report

Once complete, this report will cover energy consumption, greenhouse gas emissions across Scopes 1, 2 and 3, water use and waste, measured against a fixed baseline year, with a plan for how we manage and reduce our impact over time. Biodiversity and materials efficiency are assessed as out of scope given the nature of our business (see Section 6).

Current guidelines we are following

- UK Government Environmental Reporting Guidelines, including the Streamlined Energy and Carbon Reporting (SECR) requirements [GOV.UK]
- The Greenhouse Gas (GHG) Protocol Corporate Standard, for Scope 1 / 2 / 3 classification
- The Climate Disclosure Standards Board (CDSB) Framework (2022), for structuring environmental disclosure
- UK Government (DESNZ) 2025 GHG Conversion Factors for Company Reporting, for converting activity data into CO₂e

Our baseline year

We have chosen FY 2025/26 (1 April 2025 - 31 March 2026) as our baseline year, even though data collection did not run consistently across the full 12 months. Starting the clock now, rather than waiting for a “clean” year, lets us begin comparing progress immediately. Every figure below is either a confirmed FY 2025/26 value or is explicitly marked as an estimate or a gap to be backfilled in the next reporting cycle.

Data completeness at a glance

Area	Status	Notes
Scope 1 (direct emissions)	Confirmed as not applicable	Digital-only business; no owned vehicles or on-site fuel combustion
Scope 2: Electricity	Partial	Billing data available from 20 Jan 2026 only
Scope 2: Solar generation	Modelled estimate	Annual generation figures are system estimates, not yet a full measured year
Scope 3: Water	Complete	Full FY 2025/26 meter readings available
Scope 3: Waste	Complete	Landlord confirmed no recycling
Scope 3: Business travel (flights)	Pending	Tracking not yet implemented
Scope 3: Employee commuting	Estimated	12 survey responses analysed (~2.64 tCO ₂ e/yr); full headcount coverage pending
Biodiversity & materials efficiency	Out of scope	Not applicable. No land use, physical production or materials throughput

01 About This Report

Reporting boundary

This report covers Loop Horizon's operations as a single-site, UK-based digital consultancy. We report on an operational control basis: we account for the emissions and resource use of activities we control directly and disclose value-chain (Scope 3) impacts where data allows.

Reporting period

Our reporting period is aligned to the financial year: FY 2025/26, running from 1 April 2025 to 31 March 2026. Where data extends beyond this period, it is shown for context but marked as belonging to a different reporting year.

Base year

FY 2025/26 has been adopted as our base year for future comparison. Per our internal working notes, a base year can be either the first period we can track, or a later period offering better data quality; we have chosen the earliest full financial year in order to start measuring immediately, accepting that some categories will need to be backfilled or estimated.

02 Regulatory & Reporting Context

Streamlined Energy and Carbon Reporting (SECR)

SECR applies to UK companies that meet at least two of the three thresholds below:

Threshold	Requirement
Employees	250 or more
Annual turnover	£36 million or more
Balance sheet total	£18 million or more

A company below two of these three thresholds is not required to report under SECR. A further exemption applies where total energy consumption is under 40,000 kWh/year, regardless of size.

Loop Horizon does not currently meet the SECR thresholds and has no statutory obligation to report. This document is produced voluntarily, ahead of any requirement, to build good practice and a reliable baseline before reporting becomes mandatory for us.

GHG Protocol emissions scopes

We classify emissions using the internationally recognised GHG Protocol Corporate Standard:

Scope	Definition
Scope 1	Direct emissions from sources we own or control (e.g. company vehicles, on-site fuel combustion).
Scope 2	Indirect emissions from the energy (electricity, heat) we purchase and consume.
Scope 3	All other indirect emissions that occur as a consequence of our activities, from sources we do not own or control (e.g. business travel, commuting, purchased goods and services, waste).

Frameworks and guidance referenced

- GOV.UK - Environmental reporting guidelines, including Streamlined Energy and Carbon Reporting requirements
- Climate Disclosure Standards Board (CDSB) Framework, 2022 edition

- UK Government (DESNZ) 2025 GHG Conversion Factors for Company Reporting

03 Scope 1: Direct Emissions

Loop Horizon is a purely digital services consultancy. We do not own, lease or operate any company vehicles, machinery, or on-site fuel-burning equipment (such as gas boilers) that would give rise to direct greenhouse gas emissions. Our office premises are leased, and any building plant (heating, cooling) is owned and managed by the landlord; this is captured, where data allows, under Scope 3 rather than Scope 1.

Statement: Loop Horizon's Scope 1 emissions for FY 2025–26 are assessed as zero / not applicable, on the basis that we operate no direct emissions sources.

This position will be reviewed annually and restated if our operations change, for example if we acquire company vehicles or move to premises with on-site combustion equipment under our control.

04 Scope 2: Energy

Energy Performance Certificate (EPC)

Our office holds a valid Energy Performance Certificate with a rating of **C**

[Energy performance certificate \(EPC\) – Find an energy certificate – GOV.UK](#)

Planned building improvements

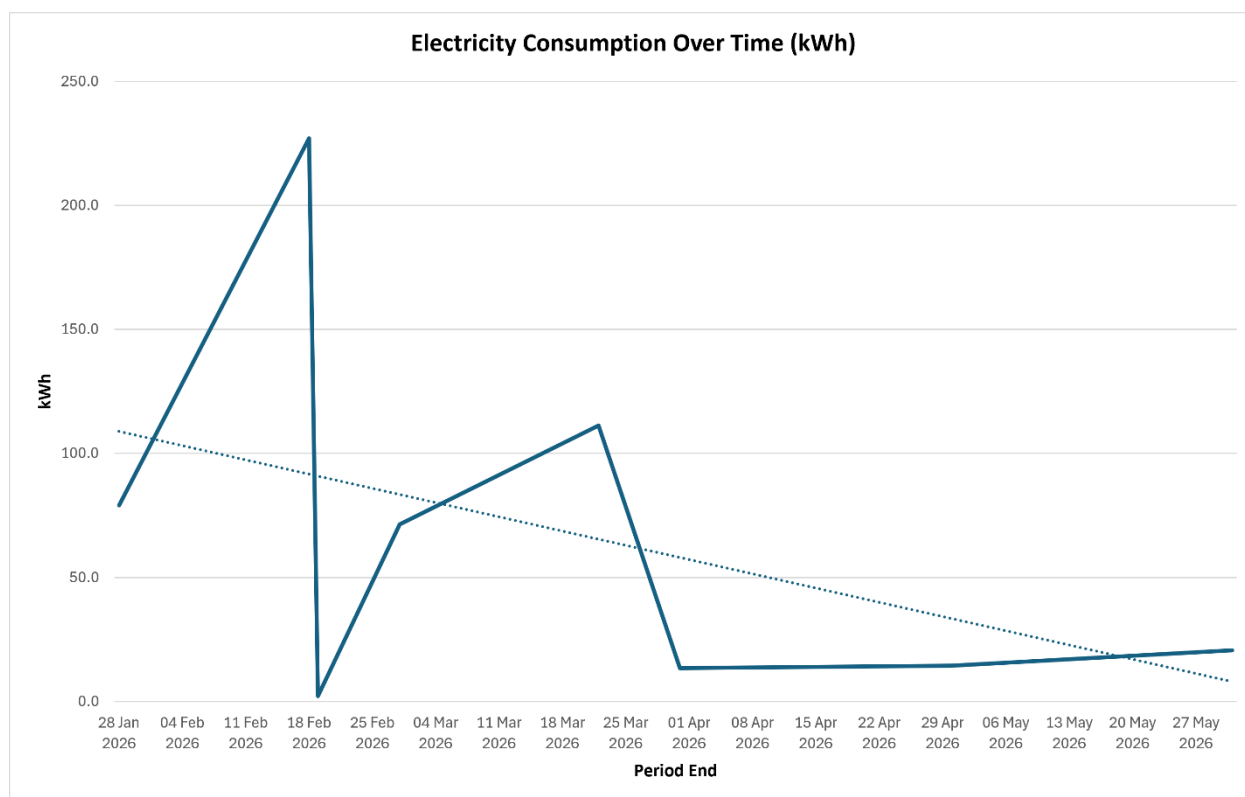
Building management has confirmed plans to add a new window at the premises. As the building is subject to local council planning controls, permitted materials and specification are determined by the council rather than by Loop Horizon or the landlord. Building management has also confirmed that suppliers engaged for building works are expected to comply with all relevant environmental legislation.

Electricity consumption

Electricity is supplied by Octopus Energy. Billing data is currently available from 20 January 2026 onward; consumption prior to this date has not yet been retrieved.

Period start	Period end	Consumption (kWh)	Charge (£)
20 Jan 2026	28 Jan 2026	79.0	£23.49
29 Jan 2026	18 Feb 2026	227.0	£64.55
19 Feb 2026	19 Feb 2026	2.2	£1.10
20 Feb 2026	28 Feb 2026	71.4	£20.98
01 Mar 2026	22 Mar 2026	111.3	£35.61
23 Mar 2026	31 Mar 2026	13.5	£9.37
Subtotal (FY 2025–26 to date)		504.4	£155.10
01 Apr 2026	30 Apr 2026	14.4	£22.75
01 May 2026	31 May 2026	20.6	£24.96

Rows for April to May 2026 fall in FY 2026/27 and are shown for trend context only. Subtotal covers 20 Jan to 31 Mar 2026 only.



Solar generation

Loop Horizon has an on-site solar installation. The following figures are modelled annual estimates from the system design, not yet a confirmed measured year:

Metric	Modelled annual value
Expected annual generation	5,160 kWh
Direct use	3,832 kWh
Via battery	1,055 kWh
Exported to grid	206 kWh
Losses	67 kWh
Total annual consumption (modelled)	11,400 kWh
From grid (import)	6,569 kWh

Estimated carbon impact (modelled)

Metric	kg CO ₂ / year
Current electricity supply (unabated)	2,360
Saving from solar-supplied demand (≈42%)	1,000
Saving from exported electricity (329 kWh)	68
Total estimated annual saving	1,068

PENDING: Confirm FY 2025/26 electricity and solar figures against actual meter data (rather than system estimates) once a full year of readings is available and convert to tCO₂e using the latest UK Government GHG conversion factors.

05 Scope 3: Value Chain Emissions

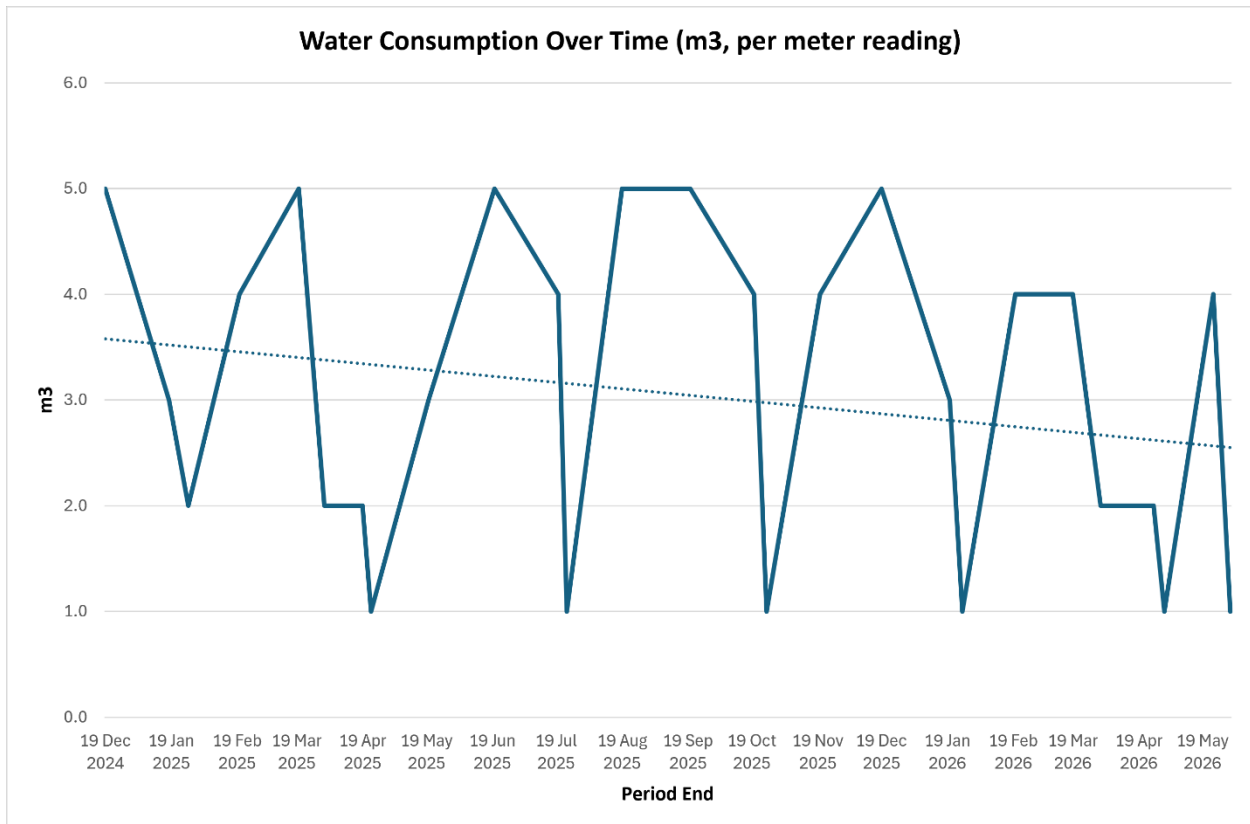
Water

Water is supplied by Castle Water. Meter readings are available for the full FY 2025/26 period:

Period end	Consumption (m ³)
19 Apr 2025	2.0
23 Apr 2025	1.0
20 May 2025	3.0
20 Jun 2025	5.0
20 Jul 2025	4.0
24 Jul 2025	1.0
19 Aug 2025	5.0
20 Sep 2025	5.0
20 Oct 2025	4.0
26 Oct 2025	1.0
20 Nov 2025	4.0
19 Dec 2025	5.0
20 Jan 2026	3.0
26 Jan 2026	1.0
20 Feb 2026	4.0
19 Mar 2026	4.0
<i>Also within period: 01 Apr 2025 reading</i>	2.0

Period end	Consumption (m ³)
Total FY 2025/26	54.0 m ³

Full readings sourced from Castle Water billing data; see Appendix for the complete historic dataset including periods outside FY 2025/26.



Waste

“Recycling bins were investigated in the past. Due to limited space in the bin area, the development can not have recycling facility.”

- Jale Ertekin
- Block & Estate Property Manager
- jale@swornandco.com

This means that despite the office having a recycling and a non-recycling bin, this is effectively combined into one general waste disposal.

PENDING Explore alternatives (e.g. off-site recycling collection) as part of the future roadmap.

Business travel (flights)

During FY 2025/26, we are aware of one business flight: a return trip between London and Dubai. A formal flight-tracking process for CO₂ reporting has not yet been implemented (see

roadmap, Section 9); this is a first estimate based on known travel and the DESNZ 2025 GHG Conversion Factors.

Estimated emissions

Great-circle distance London to Dubai is approximately 5,505 km one-way. Applying a 9% uplift to account for indirect flight routing (standard practice for this kind of estimate) gives an adjusted one-way distance of approximately 6,000 km, or approximately 12,000 km round trip. Applying the DESNZ 2025 long-haul flight factor for economy class (0.117 kg CO₂e per passenger-km, including radiative forcing), this flight is estimated at approximately **1.4 tCO₂e**.

PENDING: This flight was identified informally rather than through a systematic log, so it should not be read as a complete business travel figure for the year. Cabin class has been assumed as economy; please confirm the actual class booked, as business class carries a materially higher factor (roughly 2.9× economy). Implementing formal flight tracking (see roadmap) remains necessary to ensure all business flights are captured going forward.

Employee commuting

An employee commute survey was issued to all staff and received 12 responses covering commute frequency, mode, distance and the barriers people face to commuting more sustainably.

Survey headline results

- Office location: 11 of 12 respondents (92%) work from Kew Gardens; 1 (8%) works remotely with no regular commute.
- Commuting frequency: most respondents come in 1-2 days a week (8 of 12); two respondents commute 4 days a week, and none commute 5 days a week.
- Primary mode: only two modes were reported - train/overground/underground (7 respondents) and car, sole occupant (5 respondents). No one reported cycling, walking, bus, carpooling or e-scooter as their primary mode.
- Commute distance: over half of respondents (6 of 12) travel 5-20 miles each way; two travel over 20 miles.
- Barriers to greener commuting: the most common responses were “public transport journey time is too long” (3) and “no secure cycle storage or showers at the office” (2); three respondents already consider their commute sustainable.

Estimated commuting emissions (FY 2025/26 proxy)

Using individual response data (primary mode, distance band and days per week), we have estimated annualised commuting emissions for the 12 survey respondents. Each distance band is converted to its midpoint (e.g. 5-10 miles → 7.5 miles), doubled for a round trip, and multiplied by 46 working weeks a year (52 weeks less standard annual leave and bank

holidays) to estimate annual mileage. Mileage is then converted to CO₂e using the UK Government (DESNZ) 2025 GHG Conversion Factors for Company Reporting.

Mode	Est. annual distance	Factor (kg CO ₂ e/km)	Est. emissions (kg CO ₂ e/yr)
Car (petrol / diesel / hybrid / PHEV, blended)	8,878 miles	0.128-0.173*	2,096
Rail (national rail)	9,522 miles	0.035	543
Total (12 respondents)	18,400 miles		2,639 (≈2.64 tCO ₂ e)

**Car factor varies by fuel type: petrol 0.163, diesel 0.173, hybrid 0.128 kg CO₂e/km (DESNZ/DEFRA 2025, “Business travel - land”). The one plug-in hybrid (PHEV) respondent is approximated using the hybrid factor, pending a confirmed DEFRA PHEV-specific figure. The one remote respondent with no regular commute is excluded as negligible.*

Purchased goods, services & digital infrastructure

PENDING: As a digital consultancy, a meaningful share of our footprint likely sits in cloud hosting, SaaS tools and purchased services. This category has not yet been scoped and will be assessed in a future reporting cycle.

06 Biodiversity & Materials Efficiency

Biodiversity and materials efficiency are typically reported by organisations whose operations involve land use, physical products, manufacturing, or significant materials throughput, for example businesses that occupy large sites, extract or process raw materials, or manufacture and distribute physical goods.

Loop Horizon is a purely digital services consultancy. We operate from a single leased office, hold no land or physical sites beyond that tenancy, and do not manufacture, package, or distribute physical products. Our core activity, and with it our environmental footprint, sits almost entirely within energy, water, digital infrastructure and travel, which are addressed in Sections 4 and 5.

Statement: Biodiversity and materials efficiency are assessed as out of scope for this report, on the basis that Loop Horizon's operations involve no land use, physical production, or materials throughput of a kind that would give rise to a meaningful biodiversity or materials impact.

This position will be reviewed if our operating model changes, for example if we take on additional premises with a materially different footprint or introduce physical products or hardware into our services.

07 Risks & Opportunities

This section will set out the climate-related risks and opportunities relevant to Loop Horizon, and the internal processes used to identify, manage and report them.

PENDING: Complete a risk and opportunity assessment covering, at minimum: physical risks (e.g. disruption to premises/operations), transition risks (e.g. client or regulatory expectations shifting), and opportunities (e.g. differentiation through responsible data practices).

08 Governance & Management Approach

Environmental data collection and reporting is currently coordinated on an informal basis. As this programme matures, we intend to define:

- A named owner for sustainability data collection and reporting
- A regular collection cadence (e.g. quarterly) for energy, water and travel data
- An annual review point to assess progress against the baseline and set targets
- An escalation route for identified risks or data gaps

Sustainability team

- James Kent (Principal Business Analyst) - Lead Reporter
- Chris Field (Finance Director) - Executive Sponsor

Collection and reporting cadence

- Collection is done ad hoc until the FY 2025/26 baseline is accepted
- Ongoing additions to the report are collated quarterly
- A full report covering the previous financial year is released by the end of Q1

Escalation

- Gaps, risks and opportunities are raised and presented to James Alexander, CEO, as appropriate for adoption or remediation

09 Targets, KPIs & Roadmap

Progress against the actions identified in our original reporting plan:

#	Action	Status	Owner
1	Set a base year	Complete (FY 2025/26)	James Kent
2	Present absolute KPIs	In progress	James Kent
3a	Collect energy outputs	Partial	James Kent
3b	Collect water outputs	Complete	James Kent
3c	Collect waste outputs	Complete	James Kent
4	Flight tracking for CO ₂	Not started	James Kent
5	Employee commuter survey	Complete (12 responses analysed)	James Kent

Forward targets

Our primary forward target is to maintain a flat emissions output as the company grows. As we bring in new resources, our overall headcount will increase; while we are unlikely to hit any of the SECR minimum thresholds for obligatory reporting, we should still aim to reduce our carbon footprint per employee.

PENDING: Specific reduction targets will be set once the FY 2025/26 baseline is complete across all categories, and will be expressed against this baseline year.

Roadmap

- Consolidate additional data as it becomes available.
- Develop a plan to stay on target with our emissions as the company grows, so we scale appropriately.
- Establish an ongoing reporting and governance framework to monitor progress and make this a regular part of how we operate.
- Include this document in our marketing content plan.

10 Appendix

A. Full data for electricity (Octopus Energy)

Period start	Period end	Consumption (kWh)	Charge (£)
20 Jan 2026	28 Jan 2026	79.0	£23.49
29 Jan 2026	18 Feb 2026	227.0	£64.55
19 Feb 2026	19 Feb 2026	2.2	£1.10
20 Feb 2026	28 Feb 2026	71.4	£20.98
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23 Mar 2026	31 Mar 2026	13.5	£9.37
01 Apr 2026	30 Apr 2026	14.4	£22.75
01 May 2026	31 May 2026	20.6	£24.96

B. Full data for water (Castle Water)

Period end	Consumption (m ³)
19 Dec 2024	5.0
18 Jan 2025	3.0
27 Jan 2025	2.0
20 Feb 2025	4.0
20 Mar 2025	5.0
01 Apr 2025	2.0

Period end	Consumption (m ³)
19 Apr 2025	2.0
23 Apr 2025	1.0
20 May 2025	3.0
20 Jun 2025	5.0
20 Jul 2025	4.0
24 Jul 2025	1.0
19 Aug 2025	5.0
20 Sep 2025	5.0
20 Oct 2025	4.0
26 Oct 2025	1.0
20 Nov 2025	4.0
19 Dec 2025	5.0
20 Jan 2026	3.0
26 Jan 2026	1.0
20 Feb 2026	4.0
19 Mar 2026	4.0
01 Apr 2026	2.0
20 Apr 2026	2.0
26 Apr 2026	2.0

Period end	Consumption (m ³)
01 May 2026	1.0
24 May 2026	4.0
01 Jun 2026	1.0

C. Full data for the employee commute survey (12 respondents)

Primary mode	Fuel (if car)	Distance band	Days / week	Est. annual emissions
Car (sole occupant)	Hybrid	5–10 miles	2	284 kg
Train / overground / underground		5–10 miles	2	79 kg
Train / overground / underground		2–5 miles	4	74 kg
Car (sole occupant)	Petrol	5–10 miles	1	181 kg
Train / overground / underground		10–20 miles	2	158 kg
Train / overground / underground		5–10 miles	3	118 kg
Car (sole occupant)	Petrol	2–5 miles	4	338 kg

Primary mode	Fuel (if car)	Distance band	Days / week	Est. annual emissions
Car (sole occupant)	Petrol	20–40 miles	1	724 kg
Train / overground / underground		2–5 miles	2	37 kg
Train / overground / underground (remote)		No regular commute	<1	negligible
Train / overground / underground		10–20 miles	1	79 kg
Car (sole occupant)	Plug-in hybrid (PHEV)	20–40 miles	1	569 kg

D. Reference documents & standards

- GOV.UK - Environmental reporting guidelines, including Streamlined Energy and Carbon Reporting requirements
- Climate Disclosure Standards Board - CDSB Framework, 2022 edition
- UK Government (DESNZ) - 2025 GHG Conversion Factors for Company Reporting, used to estimate commuting emissions in Section 5
- Internal - Employee Commute Survey

E. Glossary

Term	Meaning
SECR	Streamlined Energy and Carbon Reporting - UK statutory reporting framework
Scope 1	Direct emissions from owned or controlled sources

Term	Meaning
Scope 2	Indirect emissions from purchased energy
Scope 3	Other indirect value-chain emissions
CDSB	Climate Disclosure Standards Board
Base year	The fixed reference year against which future performance is measured

F. Document status & next steps

- Retrieve historic electricity data for April 2025 - January 2026
- Implement flight tracking for business travel
- Complete risk & opportunity assessment and governance model
- Reconcile all figures to tCO₂e using current UK Government conversion factors
- Set forward reduction targets against the completed baseline