Final Report - Carbon Reduction Plan FY 24/25

December 2025

Supplier name: Behavioural Insights Limited

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Commitment to achieving Net Zero

Behavioural Insights Limited, trading as The Behavioural Insights Team ("BIT"), is committed to achieving Net Zero emissions by 2045. In addition to BIT's commitment to Net Zero, BIT has also targeted a reduction in carbon emissions of 10% by FY25/26 from the new baseline (retiring its baseline FY19/20).

Note about our 2024-2025 Report

Over the past financial year, BIT has focused on improving the completeness and accuracy of our energy data. As a result, this year's report reflects a significant shift in our reporting boundary rather than a change in operational intensity. It is important to note that BIT's reporting is now incorporated into the wider NESTA group carbon footprint data. Changes include:

- ***Inclusion of natural gas:*** *We have expanded our reporting to include natural gas, which is now visible as the largest source of emissions and results in the report encompassing Scope 1,2 and 3 emissions.*
- ***International data completeness:*** *Moving towards more complete metered data, including clearer visibility across US, Singapore, Mexico and Canada sites.*

It is important to note, while total market-based emissions have increased year-on-year, this is primarily driven by improved data boundaries and visibility of gas consumption rather than worsening of environmental performance. BIT remains wholly committed to sustainability and to understanding and mitigating our environmental impact. We look forward to sharing more comprehensive data and strategies in our upcoming reports as we continue to refine our sustainability

practices in our new organisational structure.

BIT is also committed to mitigating the impacts of climate change through its work. BIT's Energy, Environment and Sustainability team work with policy makers, NGOs and private partners across all aspects of sustainability including promoting decarbonisation, building climate resilience, and protecting nature & biodiversity. Further, BIT regularly produces thought leadership on Net Zero Strategy and related environmental challenges aimed at enabling others to apply behavioural insights to achieve sustainability goals.

Where possible, BIT makes efforts to conserve energy and reduce waste in its offices as well as supporting its staff to make sustainable choices. BIT is a relatively small company (~200 people globally) and therefore there are limits to the carbon reduction commitments that are feasible. The active measures we are undertaking to reduce our carbon footprint are detailed at the end of this report

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Additional note: This baseline was established before Nesta was the sole owner of BIT, using a different reporting boundary, methodology, and geographical scope.

Baseline Year: FY19/20	
Additional Details relating to the Baseline Emissions calculations.	
BIT has chosen the Financial Year 2019/2020 as its Baseline Emissions period.	
Baseline year emissions: 1st April 2019 to 31st March 2020	
Emissions	TOTAL (tCO_2e) 302.8 tCO_2e
Scope 1	As a research organisation, BIT does not have any significant Scope 1 energy usage or emissions. **Total = 0 tCO_2e**
Scope 2	To calculate its Scope 2 emissions, BIT has taken the total electricity usage figures from its office in London and added an estimate of the energy usage for staff in its office in Manchester, which has a number of workstations within a serviced office. Emissions were then calculated using the GHG Protocol tool. **Total = 12 tCO_2e**
Scope 3 (Included Sources)	Business Travel: BIT has used the GHG Protocol tool to calculate its carbon emissions from business travel, including flights, trains, taxis and public transport, based on km travelled. **Business Travel = 290.687 tCO_2e** Waste generated in operations: BIT has estimated the emissions incurred from the waste generated in its offices in London and Manchester using the GHG Protocol Tool.

	Waste generated in operations = 0.122 tCO_2e Downstream transportation and distribution: As a research organisation, BIT does not have any significant downstream transportation or distribution energy usage or emissions. Upstream transportation and distribution: BIT has a number of suppliers who provide products and services to its business and at this time, BIT does not have data on their emissions. Employee commuting: At this time, BIT does not collect data for employee commuting. **Total = 290.809 tCO_2e**
Total Emissions	**302.8 tCO_2e**

Current Emissions Reporting

Reporting Year: FY24/25	
Current year emissions: 1st April 2024 to 31st March 2025	
Emissions	**TOTAL 1,634.92 (tCO_2e)**
Scope 1	This year marks the first that BIT has an accurate recording of natural gas, which represents the largest single source of emissions in FY24/25. **Total = 100 tCO_2e**
Scope 2	Electricity comprises 65% of all energy use. The electricity required for the rented office space increased year-on-year. The inclusion of greater data collection across international offices shows an improvement in the percentage of renewable electricity usage, to 92.39%. Higher electricity consumption overall is likely to relate to building occupancy, HVAC use, or more complete data. **Total = ~35-40 tCO_2e**
Scope 3 **(Included Sources)**	Scope 3 emissions have increased from FY23/24, to FY24/25, from **1,034** to **1,494.92 tCO_2e.** This increase is primarily

activity-led, reflecting higher levels of operational delivery, in-person collaboration and office use - rather than deterioration in emissions performance.

Purchased goods and services: This includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company in the reporting year. This remains the dominant scope 3 category and the largest contributor to year-on-year growth. This could be indicative of increased reliance on professional services and operational suppliers as activity levels rose, reinforcing this category as the most material lever for future reduction through supplier engagement and procurement decisions.

Note: A supply chain reduction module has been included with our package, where we will engage our highest impact suppliers and work collaboratively with them to monitor and reduce emissions YoY.

Purchased goods and services = 843.1 tCO_2e

Business Travel: These have increased from **237.8 to 321.6 tCO_2e**, following a reduction in the last financial year. This is likely to reflect a return to more frequent in-person meetings, international travel and international events. However, travel demand remains below historic pre-pandemic levels.

Business Travel = 321.6 tCO_2e

Waste generated in operations: This increased slightly, but remains immaterial within the overall Scope 3 profile.

Waste generated in operations = 0.75 tCO_2e

Employee commuting: Noting this was not collected in the baseline year, the largest proportional increase in emissions came here. This aligns with increased office attendance and a more settled hybrid working pattern across the organisation - however, lower participation in the survey compared to last year has resulted in more aggregation, which may have

	contributed to these results. However, commuting remains a mid-low tier contributor in absolute terms. **Employee commuting = 166 tCO_2e** **Fuel and energy-related activities:** This has increased from FY23/24, reflecting higher upstream energy impacts and broader grid-related factors. **Fuel and energy-related activities = 76 tCO_2e** **Capital Goods:** This also showed a modest increase, related to episodic investment, rather than a sustained trend. **Capital Goods emissions = 87 tCO_2e** Note: Across both years, Scope 3 emissions remain **highly concentrated,** with a small number of categories, suppliers and locations accounting for the majority of impact. This concentration supports a targeted approach to emissions reduction, focused on procurement, travel demand management, and supplier engagement, rather than broad-based interventions. **Total = 1,494.92 tCO_2e**
Total Emissions	**1,634.92 tCO_2e**

Previous Emissions Footprint

Reporting Year: FY23/24	
Current year emissions: 1st April 2023 to 31st March 2024	
Emissions	**TOTAL 533.5 (tCO2e) in the UK**
Scope 1	As a research organisation, BIT does not have any significant Scope 1 energy usage or emissions.

	Total = 0 tCO_2e
Scope 2	To calculate its Scope 2 emissions, BIT has taken the total electricity and heat usage figures from its office in London and added an estimate of the energy usage for staff in its office in Manchester, which has a number of workstations within a serviced office. Emissions were then calculated using the GHG Protocol tool. The renewable energy figure for Electricity for our UK offices was 100%, meaning there would be no market-based electricity emissions. **Total = 14.94 tCO_2e**
Scope 3 (Included Sources)	**Purchased goods and services:** This includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company in the reporting year. Products include both goods (tangible products) and services (intangible products). **Purchased goods and services = 341.23 tCO_2e** Business Travel: BIT has used the GHG Protocol tool to calculate its carbon emissions from business travel, including flights, trains, taxis and public transport, based on km travelled. This is where most emissions were reduced. **Business Travel = 76.06 tCO_2e** **Capital goods:** This includes emissions from the production of capital goods purchased or acquired by BIT in the reporting year. **Capital goods = 66.65 tCO_2e** **Employee commuting:** BIT collected data for employee commuting by using a survey to identify employee commuting details including: number of days employees commute and distance travelled per mode of transport. **Employee commuting = 19.3 tCO_2e** **Fuel and energy-related activities:** These include activities such as the extraction, production, and transportation of fuels and energy purchased or acquired by BIT, not already accounted for in Scope 1 or Scope 2.

	Fuel and energy related activities: 12.09 tCO_2e **Upstream transportation and distribution:** BIT has a number of suppliers who provide products and services to its business. We use spend data to calculate upstream transportation and distribution. **Upstream transportation and distribution: 3.09 tCO_2e** Waste generated in operations: This includes estimates from a waste audit completed by mid-2024 accounting for types of waste (non-hazardous industrial, mixed recyclate, food, recyclate, cardboard etc.) **Waste generated in operations = 0.09 tCO_2e** Downstream transportation and distribution: As a research organisation, BIT does not have any significant downstream transportation or distribution energy usage or emissions. **Total = 518.51 tCO_2e**
Total Emissions	**533.5 tCO_2e**

Reporting Year: FY22/23	
Current year emissions: 1st April 2022 to 31st March 2023	
EMISSIONS	**TOTAL 112.745 (tCO_2e) in the UK**
Scope 1	As a research organisation, BIT does not have any significant Scope 1 energy usage or emissions. **Total = 0 tCO_2e**
Scope 2	To calculate its Scope 2 emissions, BIT has taken the total electricity usage figures from its office in London (NB we have moved office locations this FY) and added an estimate of the energy usage for staff in its office in Manchester, which has a number of workstations within a serviced office. Emissions were then calculated using the GHG Protocol tool. **Total = 12.770 tCO_2e**

Scope 3 **(Included Sources)**	Business Travel: BIT has used the GHG Protocol tool to calculate its carbon emissions from business travel, including flights, trains, taxis and public transport, based on km travelled. This is where most emissions were reduced. **Business Travel = 99.976 tCO2e** Waste generated in operations: BIT will be reporting using a new method alongside Nesta's process and therefore calculations are still in process. This will likely include estimates from a waste audit completed by mid 2024 and be included in the 2023 - 2024 reporting year. **Waste generated in operations = this will be calculated using a new method from the year 2023 - 2024.** **Downstream transportation and distribution:** As a research organisation, BIT does not have any significant downstream transportation or distribution energy usage or emissions. **Upstream transportation and distribution:** BIT has a number of suppliers who provide products and services to its business and at present BIT does not have data on their emissions. Going forward where possible we will aim to use spend data to calculate upstream transportation and distribution. **Employee commuting:** BIT has begun collecting data for employee commuting. We aim to report employee commuting going forward by using a survey to identify employee commuting details including: number of days employees commute and distance travelled per mode of transport. We may use a representative sample of employees to calculate this. These will be reported starting this year, e.g. 2023-2024. This includes sending out an employee survey to calculate employee commuting and spending data to calculate upstream transportation and distribution. **Total = 99.976 tCO_2e**
Total Emissions	**112.745 tCO_2e**

Reporting Year: FY21/22	
Current year emissions: 1st April 2021 to 31st March 2022	
EMISSIONS	**TOTAL 32.52 (tCO_2e) in the UK** *NB this took place during covid which impacted business operations significantly.*
Scope 1	As a research organisation, BIT does not have any significant Scope 1 energy usage or emissions. **Total = 0 tCO_2e**
Scope 2	To calculate its Scope 2 emissions, BIT has taken the total electricity usage figures from its office in London and added an estimate of the energy usage for staff in its office in Manchester, which has a number of workstations within a serviced office. Emissions were then calculated using the GHG Protocol tool. **Total = 17.90 tCO_2e**
Scope 3 **(Included Sources)**	Business Travel: BIT has used the GHG Protocol tool to calculate its carbon emissions from business travel, including flights, trains, taxis and public transport, based on km travelled. **Business Travel = 14.57 tCO_2e** Waste generated in operations: BIT has estimated the emissions incurred from the waste generated in its offices in London and Manchester using the GHG Protocol Tool. **Waste generated in operations = 0.055 tCO_2e** Downstream transportation and distribution: As a research organisation, BIT does not have any significant downstream transportation or distribution energy usage or emissions. Upstream transportation and distribution: BIT has a number of suppliers who provide products and services to its business and at present BIT does not have data on their emissions.

	Employee commuting: At present BIT does not collect data for employee commuting. **Total = 14.62 tCO_2e**
Total Emissions	**32.52 tCO_2e**

Emissions Reduction Targets

Context of the FY24/25 report:

Due to the significant expansion of our reporting boundary (adding natural gas and international sites), current emissions cannot be directly compared to the FY19/20 baseline without accounting for this scope change.

This report has been constructed with a much fuller picture of our emissions output. Comparatively to previous years, this increase in data availability and scope means emissions are reflected much higher.

The FY23/24 report was constructed during the ongoing shift of data availability - through the reporting window we moved to a new carbon accounting platform. This means that previous reports did not have the same data scope as FY24/25, so values represent greater availability and changes to previous financial years may appear greater than in actuality.

Finally, from FY25/26, the Carbon Reduction report will use a baseline of FY22/23 as this more closely reflects the context for future reports, due to the inclusion of additional data as part of the incorporation into the wider carbon footprint.

An important note to reflect is that increased office-based working has increased in-office levels of consumption levels significantly. A proportion of this is attributed to BIT, which has significantly increased the emissions from natural gas in particular.

Carbon Reduction Projects

Conserving resources and reducing of waste

BIT is committed to using energy and water efficiently and reducing the amount of waste sent to landfill sites. This is put into practice by:

- Using energy efficient and motion-sensor lighting where possible;

- Supporting and empowering staff to be energy conscious, using behavioural interventions to encourage switching off equipment when not needed and minimising water use by, for example, the use of eco wash settings for dishwashers and washing machines;
- Ensuring all refrigeration and air-conditioning units are properly maintained and regularly serviced;
- Recycling and using recycled products where possible;
- Installing new bins with clearly labelled compartments for 'general', 'recycling' and 'organic' waste;
- Encouraging staff to minimise the use of single-use plastics and requesting suppliers not to use single-use plastics where possible;
- Operating a 'digital by default' office, including external communications; and
- Setting photocopiers and printers to double-sided and black and white printing by default.

Supporting sustainable choices

BIT is committed to supporting and enabling staff to make sustainable choices.

This is put into practice by:

- Deliberate extra considerations to only travelling by air when needed, co-scheduling work, if possible
- Encouraging staff to use public transport, cycle or walk wherever possible;
- Offering and encouraging use of the Cycle to Work Scheme and having cycle storage and changing facilities at the office;
- External meetings are remote by default - a shift from previously defaulting to in-person - unless organised otherwise
- Encouraging staff to work remotely where business need does not require them to be in the office; and
- Offering staff vegetarian or vegan options for staff lunches and work events.

Declaration and Sign Off

This Carbon Reduction Plan has been completed to the best of our current abilities in accordance with PPN 06/21 and associated guidance and reporting standards for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by BIT's Leadership Team.

Signed on behalf of the Supplier:

Naomi Crowther

Naomi Crowther, Global Director of Finance

16 January 2026