



PPN-06/21 Carbon Reduction Plan & Rebaselining report

Insight Direct (UK) Ltd

Introduction

Company Information

Insight Direct (UK) Ltd is a limited company, incorporated in England & Wales with company number 02579852
The registered address is 1st Floor, St. Paul's Place, 121 Norfolk Street, Sheffield, S1 2JF.

Reporting period

Current Reporting Period: 1st January 2024 - 31st December 2024
Previous Reporting Period: 1st January 2023 - 31st December 2023
Initial Base Year: 1st January 2019 – 31st December 2019

Organisational Boundaries

The GHG Inventory includes all greenhouse gas emissions generated by Insight Direct (UK) Ltd (“Insight”) and Amdaris Group Limited (“Amdaris”), which is a wholly owned subsidiary of Insight, encompassing Scope 1, 2, and 3 emissions.

The emissions reporting has been consolidated using a control approach, which considers all GHG emissions and removals from facilities where both Insight and Amdaris have operational control.

It is important to note that the emissions from New World Tech Limited (“NWT”) which is also a wholly owned subsidiary of Insight have been captured within the GHG Inventory but are limited to Scope 3.3 and Scope 3.7 emissions only.

Rebaselining

Executive Summary

Insight Direct (UK) Ltd will be updating our GHG emission base year from 2019 to 2024 following significant methodological improvements, structural changes including the acquisitions of Amdaris, SADA, Infocenter and New World Tech (NWT) and migration to a globally unified emission reporting platform. These developments render the original base year no longer representative of current operations and data quality, in line with the criteria outlined in our Rebaselining Guidelines.

Methodology

Emissions were calculated following the GHG Reporting Protocol (Corporate Standard) using the Watershed platform. We have also used the GHG Protocol Value Chain (Scope 3) Standard. Watershed calculated Insight’s emissions using CEDA (Comprehensive Environmental Data Archive) emission factors based on either spend-based, activity-based, or hybrid models, depending on the data available. All data is location based.

3. Justification for Rebaselining

3.1 Methodological Improvements

- In 2024, Insight fully transitioned to using Watershed Climate as its global carbon reporting platform, standardising emissions tracking across all regions and Scopes.
- The 2024 inventory includes significantly expanded Scope 3 coverage, such as a wider range of data for gas and electricity consumption, business travel, and home working, in addition to using Watershed’s methodology to

capture additional scope 3 categories such as fuel and energy related activities, employee commuting, waste, and upstream and downstream logistics.

- Historical data (2019–2023) was collected using multiple methodologies and tools, which has resulted in inconsistent emissions data.
 - Net Zero Nation calculated the emissions for previous years based on frameworks provided by the DEFRA (Department for Environment, Food & Rural Affairs) and DESNZ (Department for Energy Security and Net Zero) conversion factors.
 - Watershed calculated Insight's 2024 emissions using CEDA (Comprehensive Environmental Data Archive) emissions factors based on either spend-based, activity-based, or hybrid models, depending on the data available.
 - While DEFRA/DESNZ is typically the standard for UK corporate reporting, including SECR and PPN 06/21, it is significantly less granular than CEDA for spend-based or sector-specific emissions. CEDA is a Multi-Region Input-Output (MRIO) model that provides over 60,000 emission factors across 400 industrial sectors, and 148 countries so has higher granularity and global coverage and is better suited for organisations with complex, international procurement or value chains, as is the case for Insight. Since we want our UK reporting to be consistent with our global reporting, Watershed's CEDA-based methodology is more appropriate.

3.2 Structural Changes

- **Acquisitions:** The acquisitions of Amdaris, SADA, Infocenter and New World Tech (NWT) into Insight's operations has materially altered the organisational boundary and emissions profile. These acquisitions introduced new facilities, teams, and operational processes that did not exist in the 2019 baseline year.
- **Dedicated Environment, Social, Governance (ESG) Team:** Formed in 2025, the ESG team centralises environmental reporting and strategy for Europe, the Middle East, and Africa (EMEA), replacing the previously fragmented approach.

3.3 Data Integrity and Comparability

The 2024 emissions summary extracted from Watershed provides a complete and consistent dataset across Scopes 1, 2, and 3, with market- and location-based emissions clearly delineated.

The rise in emissions mainly results from better data capture and broader Scope 3 categories, rather than operational expansion beyond recent acquisitions.

The following tables provide a breakdown of GHG emissions between 01/01/2024 to 31/12/2024. As our data collection methods have advanced since our baseline year and the 2023 reporting period, we have included information within the breakdown that was not previously captured or documented. The tables below outline the additional datasets captured in 2024 using Insight's updated methodology.

Scope	Category	Description	2024 tCO ₂ e	2023 tCO ₂ e	Baseline year 2019 tCO ₂ e
1	Direct emissions from owned or controlled sources	Offices	154	-	-
		Warehouses	71	-	-
		Total	225	88.7	82.7
2	Indirect emissions from the generation of purchased electricity	Offices	530	-	-
		Warehouses	73	-	-
		Data Centre	3.5	-	-
		Total	606.5	279.7	440.8
3.3	Fuel and energy related activities	Offices	195	-	-
		Warehouses	36	-	-
		Data Centre	1.2	-	-
		Total	232.2	24.2	34.6
3.4	Upstream transportation and distribution	Air Transport	253	-	-
		Ground Transport	127	-	-
		Total	380	753.2	-
3.5	Waste generated in operations	Mixed Municipal Solid Waste	67	15.45	-
		Mixed Recyclables	0.11	0.27	-
		Total	67.11	15.7	-
3.6	Business travel	Ground Transportation (rail, taxis/ rideshare, business mileage, company fuel cards)	336	336.4	1053.2
		Accommodation	152	-	-
		Airfare (flights)	137	206.2	219.5
		Total	625.739	542.6	1,272.70
3.7	Employee commuting	Commute	547	274.5	-
		Home Offices	227	46.5	0.3
		Total	774	321	0.3
3.9	Downstream transportation and distribution	Air Transport	0	-	-
		Ground Transport	5.1	-	-
		Total	5.1	-	-

Scope	2024 tCO ₂ e	2023 tCO ₂ e	2019 tCO ₂ e
Scope 1	225	88.7	82.7
Scope 2	606.5	279.7	440.8
Scope 3	2,084.15	1,656.7	1,307.6
Total	2,915.65	2,025.1	1,831.1

3.4 Alignment with Rebaselining Guidelines

According to Insight's Rebaselining Guidelines, a base year update is warranted when:

- Methodological changes compromise the integrity of the original base year.
- Structural changes render the original base year no longer representative.
- Recalculation is not feasible due to data limitations.

All three conditions are met in this case.

3.5 Implications

- The updated base year will serve as the foundation for Insight Direct (UK) Limited's Net Zero strategy in alignment with science aligned targets.
- Recalculation of historical emissions is not feasible therefore have been qualified with the methodological and structural changes described in this report.
- This change is documented within the 2024 Carbon Reduction Plan and has been reviewed by Insight's ESG team and approved by the Insight Direct (UK) Limited Managing Director.

Carbon Reduction Plan

Supplier name: Insight Direct (UK) Limited

Publication date: 10th September 2025

Commitment to Achieving Net Zero

Insight Direct (UK) Limited is committed to achieving Net Zero emissions by 2050.

Baseline Emissions Footprint and Current Emissions Reporting

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.

Baseline Year: 2024	
Additional Details relating to the Baseline Emissions calculations:	
The organisation's benchmark year has been revised to 2024 to reflect improved data capture, methodology, and structural changes.	
Baseline year emissions:	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	225 Gas (warehouses and offices)
Scope 2	606.5 Electricity (warehouses, offices, and data centre)
Scope 3 (Included Sources)	2,084.15 - Fuel and energy related activities - Transportation and distribution (upstream and downstream) - Waste generated in operations - Business travel (rail, taxis/ rideshare, business mileage, company fuel cards, accommodation, flights) - Employee commuting (commute, remote and hybrid home offices)

Emission Reduction Targets

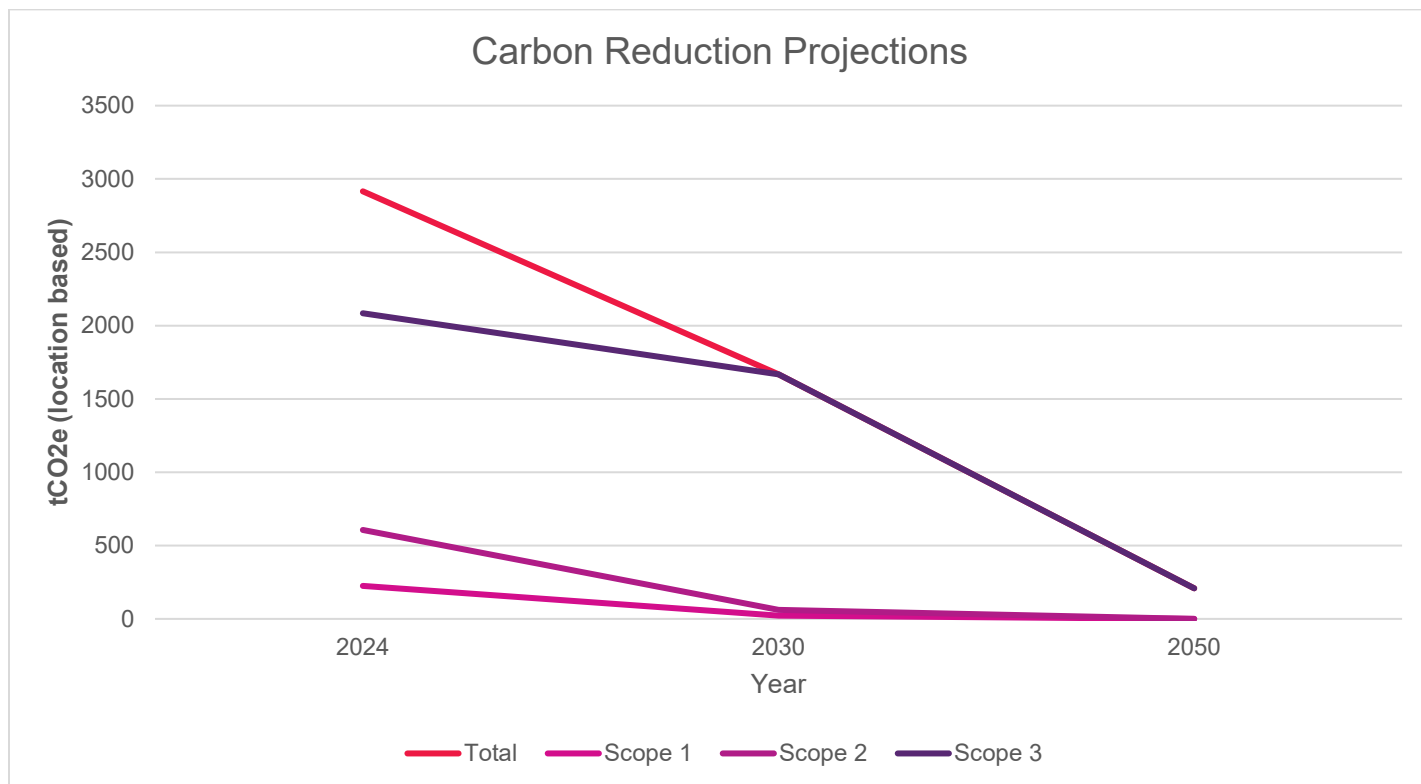
To achieve Net Zero by 2050 we have adopted the following carbon reduction targets.

We will seek to reduce scope 1 and scope 2 emissions by 90% by 2030, therefore we estimate that net scope 1 and 2 emissions will decrease to 83 tCO₂e by 2030 if this ambition is achieved.

We will seek to reduce Scope 3 emissions by 20% by 2030, therefore we estimate that net scope 3 emissions will decrease to 1,670 tCO₂e by 2030 if this ambition is achieved.

All scope 1 and 2 emissions will be reduced to zero by 2050. Scope 3 emissions will be reduced by a minimum of 90% by 2050 with the remaining 10% neutralised via high quality third-party verified carbon removals if necessary.

Projected progress against these targets can be seen in the following graph:



Carbon Reduction Actions

Historic Emission Reduction Actions

Our reported emissions have changed this year due to mergers and acquisitions, a revised calculation methodology, and ongoing enhancements in data capture and monitoring to identify opportunities for reducing carbon emissions. As discussed above in our Rebaselining report, these developments render the original base year of 2019 no longer representative of current operations and data quality.

Despite readjusting our base year to 2024, Insight has been delivering notable initiatives since 2019 that support the organisation's progress toward NetZero, including:

- Rightsizing offices
- Reduction in office energy usage through LED and motion-controlled lighting
- ISO 14001 Environmental Management certification
 - Within which we operate a waste management system (segregation) which is achieved through separate waste bins within our offices for general, aluminium, plastics and paper (confidential waste)

- Secure internal and client WEEE recycling under ISO 14001 best practice
- Using the ISO 26000 standard to integrate socially responsible behaviour into our organisation
- Removal of plastic cups across all UK offices and 0% single use plastic at Insight's UK Distribution Centre
- Work across our business functions to significantly reduce the amount of paper and printing being used both internally and externally
- Carbon Management Plan in place to support continued reduction of emissions in UK and across EMEA
- Global investment in a partnership with Watershed to produce carbon emissions reporting for Scope 1 and Scope 2 in all global regions for 2023; these are publicly available via our Corporate Citizenship Report or our Proxy Statement.
- Travel policy to limit business travel to purely essential trips.

Emission Reduction Actions taken in 2024:

On 19 April 2024, we relocated our Sheffield office from the Technology Building, Terry Street, S9 2BU, to our new location; 1st Floor, 1 St Pauls Place, S1 2JF. This move involved reducing our office capacity from 400 seats to 150 and decreasing the number of onsite printers from 10 to 2. Additionally, we relocated our onsite data centre to a third-party facility and closed the canteen. In addition to minimising our physical footprint, we partnered with Waste to Wonder to donate used office equipment from the old Sheffield location, saving 113,889.62 kg CO₂e through reuse.

When selecting office spaces, our facilities team is careful to partner with landlords with strong environmental credentials. Beyond using our purchasing power to influence positive changes at our various UK locations, eco-conscious decisions have been made to minimise waste on site and facilitate proper disposal. Vending machines full of single use plastics have been removed; all offices have a store of ceramic mugs and glassware to eliminate use of disposable, single use cups and plastic. Every location has carefully labelled recycling bins so that waste streams are correctly separated and successfully recycled.

Our continued partnership with KOcycle - B Corp™, an organisation we trust to sustainably dispose of our internal IT waste, ensuring every item is reused or recycled and that zero waste goes to landfill. In 2024, KOcycle helped us save over 675,000 kilograms of CO₂e.

We expanded our partnership with Watershed Climate, investing in their carbon reporting platform and services to track scope 3 emissions in EMEA in addition to our global scope 1 and 2 emissions. This partnership aims to improve the quality of our emissions reporting and standardise our methodology across our global operations rather than using different platforms for different regions. Moving forward, Watershed will be our single source of truth for accurate and consistent emissions tracking.

Ongoing Actions:

In January 2025 the creation of a dedicated Environmental Social Governance (ESG) team consolidated data collection and emission reporting responsibilities across EMEA. The onboarding of a UK-based Environmental Specialist in February 2025 expanded the team's scope, reflecting Insight's continued commitment to refining our data systems and environmental strategies to better inform our emission reduction efforts.

In Q1 2025, we continued our evaluation of our locations, resulting in the closure of our Wellingborough office and further minimising Insight's footprint. We maintained our partnership with Waste to Wonder to donate used office equipment, which accounted for an additional 13,899 kg of CO₂ equivalent emissions saved for this location.

We have successfully completed the construction of our new purpose-built Solutions Integration Centre (SIC), which officially opened in April 2025. This new facility replaces our old warehouse and was constructed using local manufacturing to minimise transportation-related carbon emissions. Additionally, solar panels have been installed to further enhance our sustainability efforts. We continued to partner with Waste to Wonder to donate used equipment, saving an additional 30,068 kg of CO₂ equivalent through reuse for this location.

We expanded our UK waste management system to include food/ organic waste and glass waste streams in addition to general, aluminium, plastics and paper. This was accompanied by an informational email to teammates and improved signage to ensure correct waste segregation.

In May 2025 we launched an Electric Vehicle (EV) Car Scheme for UK teammates to encourage our workforce to adopt more environmentally friendly modes of transportation. This goes hand in hand with our longstanding Cycle to Work Scheme to reduce emissions associated with employee commuting.

In late 2025, we are launching a new teammate device recycling initiative for all UK offices, allowing individuals to utilise KOcycle's secure and sustainable device disposal services. We are excited to strengthen our partnership, continuing to ensure all of Insight's IT waste is reused or recycled while helping our teammates manage their personal devices sustainably, continuing our efforts to prevent e-waste from ending up in landfill.

We are currently developing environmental awareness training for our teammates, which is scheduled to launch by the end of the calendar year. In addition to this training, we are exploring the Carbon Literacy Project and aim to develop a strategy to train teammates across all areas of the business as trainers to trickle down the knowledge and further embed sustainable thinking into the organisation.

Our Facilities and ESG team are partnering to continue and ramp up efforts to influence choice of energy suppliers at all shared office locations to select providers who meet our environmental ambitions. We are also continuing our evaluation of fuel cards across the organisation, ensuring that this is focused on essential business travel. We are considering the overall impact fuel cards have on the wider environment considering both business and personal usage. Additionally, we are refining our emissions accounting methodology and enhancing our data collection capabilities to include Scope 3.1 and 3.2 data in future reporting years.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate 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 the board of directors (or equivalent management body).

Signed on behalf of the Supplier:



Darren Hedley

Insight Direct (UK) Limited Managing Director

Date: 10th September 2025

References

<https://ghgprotocol.org/corporate-standard>

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans_2_.pdf

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21_Selection_Criteria_3_.pdf

<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<https://ghgprotocol.org/standards/scope-3-standard>

Climate related financial disclosure

Insight's Climate-Related Governance and Risk Management

Board Oversight of Climate-Related Risks and Opportunities

Insight's Board of Directors holds ultimate responsibility for overseeing the company's environmental, social, and governance (ESG) program, including climate-related risks and opportunities. The Board utilises its committees to manage various aspects of ESG oversight. The Board receives regular updates on ESG priorities and initiatives. The Audit Committee is briefed at least twice annually on cybersecurity and information security, which includes environmental data security. The Nominating and Governance Committee oversees corporate governance policies that encompass environmental responsibility.

Management's Role in Assessing and Managing Climate-Related Risks and Opportunities

Management plays a central role in implementing Insight's environmental strategy. A dedicated Chief Information Security Officer (CISO) and other senior leaders manage ESG-related programs, including environmental impact assessments. Management evaluates Scope 1 and Scope 2 greenhouse gas (GHG) emissions annually and is currently assessing Scope 3 emissions. Insight's Solutions Integration Centre and internal teams operationalise climate-related initiatives, such as energy-efficient logistics and lifecycle asset management.

Processes for Identifying and Assessing Climate-Related Risks

Insight identifies and assesses climate-related risks through its Enterprise Risk Management (ERM) Program, which conducts regular assessments of strategic, operational, financial, and compliance risks. Integrating environmental impact evaluations into real estate decisions and expansion plans. It also includes annual GHG emissions calculations to monitor environmental performance.

Processes for Managing Climate-Related Risks

The company manages climate-related risks through entity specific GHG emission tracking, reporting, and reduction target setting such as SECR, ESOS, and PPN 06/21 in the UK. Global scope 1 and 2 GHG emissions tracking and reduction targets (e.g., 13,350 metric tons in 2024, down from 13,500 in 2023). Making sustainable infrastructure investments, such as LEED Gold-certified global headquarters in Arizona and a BREAM-certified energy-efficient fulfilment centre in the UK. We utilise lifecycle and asset disposal programs that reduce e-waste and promote responsible recycling, in addition to partnering with vendors with strong sustainability programs like Apple, Cisco, and Lenovo to extend hardware lifecycles and reduce emissions.

Integration into Overall Risk Management

Climate-related risk management is embedded in Insight's broader ERM framework. Environmental risks are treated as enterprise-level risks and are reported to the Board alongside financial and operational risks. ESG considerations are factored into strategic planning, including acquisitions and infrastructure development. The Board and management use ESG data to inform investment and operational decisions, ensuring alignment with long-term business goals.

Climate-Related Risks and Opportunities Identified Over the Short, Medium, and Long Term

Insight has identified the following:

- **Short-term:** Operational risks from energy costs and regulatory compliance; opportunities in offering sustainability services to clients.
- **Medium-term:** Supply chain risks and client demand for sustainable IT solutions; opportunities in expanding device lifecycle services and energy-efficient logistics.
- **Long-term:** Strategic risks from climate policy shifts and reputational risks; opportunities in innovation (e.g., robotics, AI for sustainability) and leadership in ESG performance.

References

<https://investor.insight.com/financial-reports/proxy-statements/default.aspx>

https://www.insight.com/en_US/about/outreach-and-partnerships.html