

# Science-based targets case study: N-iX

Empowering Vision.  
Delivering Value.



# Introduction

At N-iX, a global software solutions and engineering company, we believe that sustainable business practices are essential for long-term success. We are committed to integrating environmental, social, and governance (ESG) considerations into all aspects of our operations. We define ESG as a comprehensive approach to business that considers the environmental impact of our operations, our social responsibility to N-iX specialists, our communities, and the ethical governance of our company.



# What is N-iX's science-based target, and why did we set it?

We believe that science-based targets offer a path to align business performance with climate actions, demonstrating that sustainability and industry leadership can go hand in hand.

Our efforts in the area of sustainability have been previously recognised, with N-iX becoming Top Green Supplier by Greenly. We also received the top SME ranking in CDP's in 2024.



Setting a science-based target was a natural step in aligning our growth with global climate priorities and ensuring our long-term impact is both positive and measurable.

Our journey began when we were introduced to the Science Based Targets initiative (SBTi)

through one of our international clients, who was already advancing ambitious emission-reduction goals under the CSRD framework. Their invitation to join the initiative helped us recognize not only the importance of meeting shared sustainability commitments, but also the opportunity to elevate our own practices.

We have made a commitment in 2024 to set a near-term science-based target, and in July 2025, our science-based target was approved.

Addressing climate change demands bold and ambitious action, and we are committed to leading by example. Our validated target reflects N-iX's proactive approach to sustainability and climate leadership, setting a clear path aligned with the latest climate science. The SBTi has confirmed that our Scope 1 and 2 plans are in line with a 1.5°C trajectory, but our Scope 3 reduction plan goes well beyond the 37.8% reduction required under the SBTi's standard target pathway, reflecting N-iX's increased climate ambition.

**N-iX commits to maintain zero absolute scope 1 GHG emissions from 2020 through 2029.**

**N-iX also commits to reduce absolute scope 2 GHG emissions 37.8% by 2029 from a 2020 base year.**

**N-iX further commits to reduce absolute scope 3 GHG emissions 87.1% within the same timeframe.**

# What was the process internally?

In order to set our science-based targets, we needed to answer three questions:

- ① **What contributes significantly to our GHG emissions?**
- ② **What are credible climate change targets for N-iX?**
- ③ **How can we realistically achieve these targets?**

To answer the questions, we plotted the 1.5°C warming trajectories and found that our near-term ambition aligns with 1.5°C. We then modelled what it would take to realistically achieve this ambition.

Our existing climate change strategy was already focused on efficiency improvements.

Our Scope 2 comes from our electricity usage from the grid only, with information provided by the landlord per m<sup>2</sup>, so it was clear to us that we would need to use market instruments like RECs or switch to individual renewable energy sources.



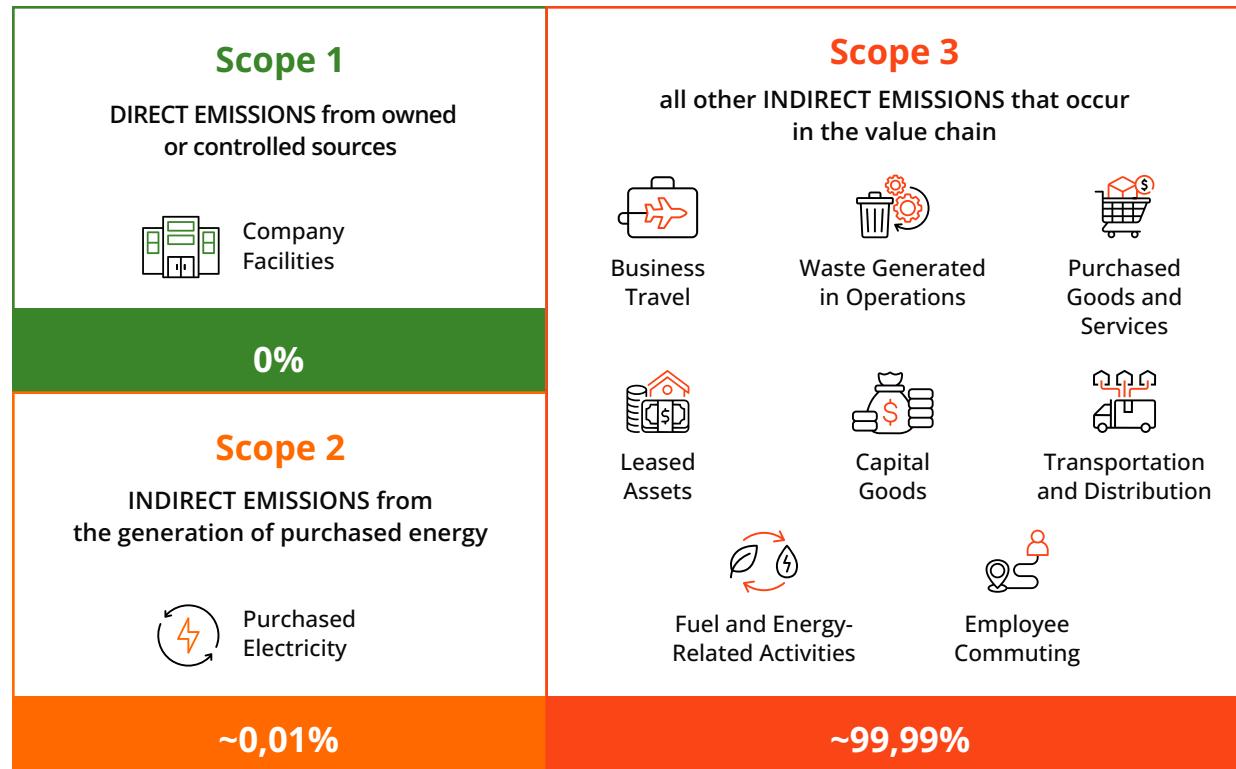
We created a roadmap which, along with our efficiency projects, gave senior leadership confidence that the new interim targets were achievable.

Since Scope 3 accounts for more than 40% of our total company emissions, it was essential for us to include a reduction target in these categories as well.

In terms of Scope 3 emissions, we conducted a full supply-chain footprint review of our service portfolio to identify the hotspots that should be targeted for GHG emission reductions. Also, a number of categories were not applicable to us due to the business' nature.

Through this process, we learned that most emissions are generated within Category 1 – Purchased Goods and Services and Category 6 – Business Travel.

## N-iX GHG inventory in 2020



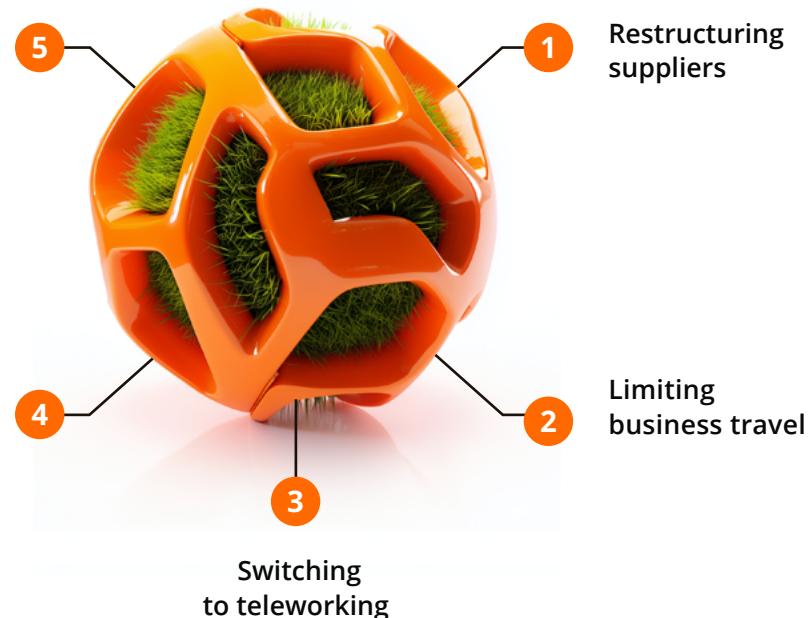
N-iX has already restructured its upstream supply chain and limited business travel to only the most critical cases, so having an approved science-based greenhouse gas reduction goal was the next logical step.

Across the company, people are also behind the targets and agree with the idea that we have to radically reduce our emissions. We provide employee awareness activities that, in the long term, will also help us reduce emissions within Category 5 – Waste generated in operations.

The company has also developed processes that enable remote working and collaboration.

## Key sustainability actions

Employee awareness activities about energy & water consumption

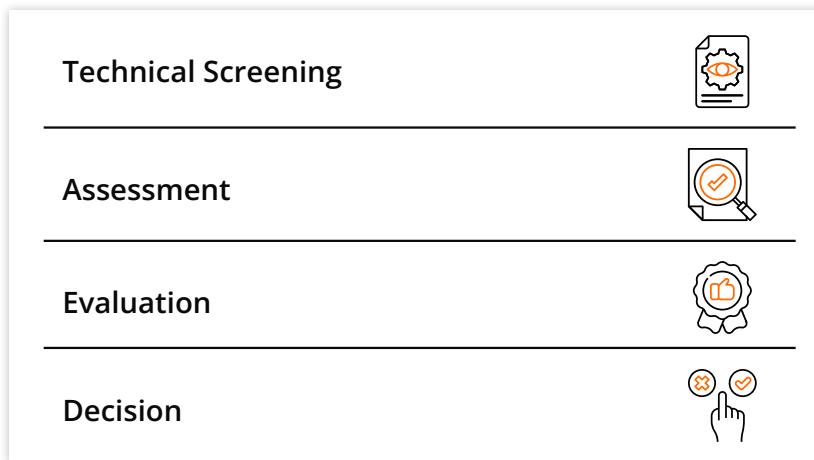


After these forecasts, we presented our proposed target to the Strategy Group and got official approval and endorsement from senior management.

By implementing these initiatives, we demonstrate that sustainability is an integral part of our culture and long-term business strategy.

Having taken the decision to set ambitious targets, in 2024 we made a commitment to SBTi to develop and set a near-term science-based target, and we then spent much of 2024 and 2025 developing it.

Our process was structured into clear stages: Technical Screening, Assessment, Evaluation, and Decision.



## What are our achievements so far?

Since 2020, we have been taking action to restructure our supply chain and limit business travel. This has reduced emissions in our Scope 3 by more than 80%. So we have made a decision to increase our ambition, far beyond the 1.5 trajectory and we will continue to invest in efficiency improvements to meet our targets.

### Results in 2024 comparing to our 2020 baseline

Reduction in **Category 1 – Purchased goods and services** – GHG emissions achieved in 2024 vs our 2020 baseline

↓ **82,33%**

Reduction in **Category 6 – Business travel** – GHG emissions achieved in 2024 vs our 2020 baseline

↓ **91,31%**

# What are the benefits of having a science-based target?

We see science-based targets as both a responsibility and an opportunity. They allow us to align business growth with climate science while also creating tangible value for N-iX and our stakeholders.

Since appearing on the SBTi list of Companies Taking Action, we've gained visibility with global clients who are just beginning their own sustainability journeys. Many have approached us for support, which shows how setting ambitious targets not only builds trust but also opens new avenues for collaboration.

It also strengthens our competitive position in Europe, where ESG has become a decisive factor. In fact, many tenders and contracts now

include requirements around environmental policies and emissions reductions. Having a validated, science-based target ensures we meet — and exceed — those expectations.

The process of setting a science-based target has been incredibly valuable — helping us understand our challenges, explore technical solutions, and invest in measuring real progress. Along the way, we've gained insights that will shape our future plans and redefine how we view our services. Most importantly, it confirms our commitment to sustainability, builds client confidence, and positions N-iX to capture new opportunities in a market where ESG is rapidly becoming a business standard.





## What was the biggest challenge, and how are we addressing it?



**Awareness and education:** Outside of the sustainability team, the idea of science-based targets was new, and we needed to raise awareness of the concept before securing buy-in from others in the business.

**Coordination:** This required active engagement and coordination across many internal teams to ensure their support and input, to ensure a smooth setting of the target, especially during the GHG calculation stage.

**Measurement:** Measuring and addressing our Scope 1 and 2 emissions is relatively straightforward. However, our Scope 3 emissions are more difficult because they occur upstream, giving us less control. The vast majority of our emissions fall into this category, so understanding how to address them more effectively is a priority. We are utilizing all of the resources available to us, including accounting standards and other comparable guidance.

**Sensitivity:** The other potential challenge is that there is a lot of sensitive information and data behind our targets. We need to be careful about this while balancing the need to communicate the benefits of a target and demonstrate our leadership and innovation in a granular way.

Our customers increasingly expect sustainable practices, and meeting these expectations is essential to maintaining our brand value. Delivering services that align with their needs is part of our mission. At the same time, because these services are inherently more energy-efficient, we also contribute to the reduction of global emissions — creating a win-win outcome for both our clients and the environment.

Setting a science-based target ensures we remain focused and accountable. It gives us a clear framework for what must be achieved in the short and medium term to realize our long-term vision. It also reinforces internally that our approach is structured, data-driven, and aligned with global best practices. By joining this global initiative, we are not acting in isolation but contributing to a broader collective effort against climate change.



## How does N-iX monitor and report its target progress?

N-iX ensures transparency and accountability in monitoring progress toward its science-based target. One of the key conditions of the SBTi framework is the public communication of both the target itself and annual progress against it. To meet this requirement, N-iX calculates its performance on an annual basis, tracking progress toward its emissions reduction commitments with rigor and consistency.

Our results are published each year in the N-iX Sustainability Report and through the CDP (Carbon Disclosure Project) platform.

# What can we advise others?

## Start with awareness and education

Before setting targets, invest time in building understanding across the organization. Science-based targets may be new to many teams, so raising awareness and explaining the business case for climate action is essential to securing buy-in from leadership and employees alike.

## Take a data-driven approach

Conduct a full assessment of your emissions profile, including Scope 1, 2, and 3. Identify hotspots, model reduction scenarios, and build a roadmap grounded in credible climate science. This ensures your targets are realistic yet ambitious.

## Make it part of the culture

Targets are not just about compliance — they should become part of how the organization operates. At N-iX, employee awareness campaigns, remote collaboration practices, and supply-chain engagement have all helped embed sustainability into our culture and day-to-day decisions.

## Be transparent and accountable

Commit publicly, report progress annually, and communicate openly with stakeholders. Transparency builds credibility and trust with clients, partners, and employees, while also keeping you accountable to the targets.

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