

Environmental, Social and Governance (ESG) Report

At Kooth, our ESG strategy is intertwined with our mission to build healthier populations. In 2025, we shifted from laying foundations to delivering results against key metrics, maturing our reporting and operational impact.

This includes:

- **Environmental:** Completed first Energy Savings Opportunity Scheme action plan, reduced total reported year-on-year emissions, and reduced travel-related emissions by 53%
- **Social:** Reduced year-on-year gender pay gap, maintained gender-balanced Board, and addressed health inequalities by reaching youth otherwise under-served by traditional mental healthcare.
- **Governance:** Achieved US URAC accreditation, renewed UK BACP accreditation for further five years, and maintained other key compliance standards.

Environmental sustainability and path to Net Zero

Environmental sustainability is core to our long-term resilience and the Company’s impact on the environment is an important consideration in decision-making. We aim to align with the NHS target of Net Zero by 2040.

Streamlined Energy and Carbon Reporting (SECR)

We apply the “Operational Control” approach, with data validated by independent consultancy EightVersa. Along with absolute emissions (tCO₂e), we report two ‘intensity’ metrics:

- tCO₂e per £1,000 of turnover (using reported revenue for the year); and
- tCO₂e per service user

As a digital provider, our Scope 3 emissions remain our largest footprint, primarily driven by cloud hosting and digital marketing activity essential for scaling Soluna in California.

While our absolute emissions decreased, our intensity per £1,000 turnover saw a slight reported increase due to foreign exchange volatility. On a constant currency basis, our intensity remained stable.

Emissions Source	2025 (tCO ₂ e)	2024 (tCO ₂ e)	YoY Change
Scope 1 (Direct)	1.5	1.9	-21%
Scope 2 (Indirect - Electric)	8.5	10.5	-19%
Scope 3 (Value Chain)	3,525.5	3,621.8	-2.6%
Total Absolute Emissions	3,535.5	3,634.2	-2.7%
<i>Total UK Energy Use (kWh)</i>	<i>31,573</i>	<i>38,749</i>	<i>-18.5%</i>

Intensity metrics

- tCO₂e / £1,000 Turnover: 0.06 (2024: 0.05)
- tCO₂e / Service User: 0.012 (2024: 0.014)

Social impact and equity

As a provider, we tackle health inequities by embedding digital care within local communities.

- Targeting under-served groups: In California, our Soluna Ambassador Programme reached 42% male representation, surpassing DHCS goals and addressing the historical under-representation of men in behavioural health.

- **Crisis Response:** During the January 2025 LA wildfires, our team supported community events across LA County, distributed 2,500+ care items and deployed trained Youth Ambassadors onsite. Digitally, we launched in-app crisis content to ensure immediate access to care for displaced families.
- **UK Community Partnerships:** Among many others, we collaborated with Q:Alliance (LGBTQI+ support) and local mosques to create bespoke mental health content for underserved populations.
- **Reaching diverse communities:** In 2025, 50% of US users and 20% of UK users identify as ethnic minorities.

As an employer, we aim to lead by example, with equitable representation throughout our business. Our workforce is 75% female, with 71% of management roles held by women. Our Board maintains a 50/50 gender balance.

Our pay-gaps are narrowing but remain influenced by the high proportion of women in frontline clinical roles. We ensure equal pay for equivalent work through regular review and robust governance.

We remain committed to understanding and addressing our gender and ethnicity pay gaps by increasing focus on diversity and inclusion efforts across the business. We do this in the following ways:

- All employees are paid the same regardless of gender and ethnicity; this is also true of our management team.
- We share salaries and salary ranges in all job adverts in the UK and US regardless of whether it is required by the local jurisdiction
- We try to understand our gender and ethnicity pay gaps to analyse and assess where more focus is required
- We promote a structured hiring process that includes partaking in blind recruitment of our practitioners and our recruitment process includes panel interviews to ensure a more inclusive approach to hiring
- We develop competency-based job descriptions and job adverts and define qualifications carefully to not arbitrarily exclude individuals with non-traditional education or lived experience that would add value to a position

Governance: ethics and oversight

Effective governance facilitates our mission. The Board provides oversight to ensure long-term success for shareholders while preserving the interests of service users, staff, and communities.

Metric	2025 Mean	2024 Mean	2025 Median	2024 Median
Gender Pay Gap	27.1%	32.7%	31.8%	40.3%
Ethnicity Pay Gap	5.2%	11.0%	-11.3%	-4.7%

Board committees

The Board operates through three key committees to ensure rigorous oversight:

- **Audit Committee:** (Chaired by Peter Whiting) Monitors financial integrity and internal risk controls.
- **Remuneration Committee:** (Chaired by Simon Philips) Aligns executive pay with long-term strategy and QCA guidelines.
- **Clinical & Safeguarding Committee:** (Chaired by Dame Susan Bailey) Meets six times annually to oversee clinical safety and service quality.

Business ethics and compliance

- **UN Global Compact:** We remain a participant, aligning with the Ten Principles on human rights and anti-corruption.
- **Information Security:** We maintain **SOC 2 Type II** and **ISO 27001** standards, with annual mandatory cyber security training for all staff.
- **Modern Slavery:** Our zero-tolerance position is published on our website and integrated into our new-starter induction process.
- **Bribery and Corruption:** Our zero-tolerance position is set out in our policy, which applies to all employees who work for Kooth.

Accreditations

Our commitment to safety and quality is verified by third-party experts:

- **DTAC (UK):** Fully compliant with NHS Digital Technology Assessment Criteria.
- **BACP (UK):** Successfully renewed accreditation for a further five years.
- **URAC (US):** Achieved accreditation for the Soluna platform, validating our clinical model and safeguarding in the United States.

Information security

Kooth's Data Protection Office, led by the Data Protection Officer and Head of Information Security, monitors our compliance with international data, security and privacy standards such as SOC 2 and ISO 27001, with annual audits on both standards. Kooth has successfully renewed the Cyber Essentials certification.

Management carries out due diligence to ensure that third party suppliers are maintaining good standards of security and carries out privacy impact assessments to ensure security of our data.

Kooth continues to ensure that all members of staff receive annual mandatory cyber security training. Kooth takes the threat of a cyber incident very seriously and endeavours to mitigate the risk wherever possible, although it is recognised by the Board and management that it will never be possible to fully mitigate cyber risk.

