



Sigma PLC Carbon Reduction Plan

Publication date: 28/01/2025

Commitment to achieving Net Zero

Sigma PLC is committed to achieving Net Zero emissions by 2045 at the latest.

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.

Baseline Year: September 2021 to August 2022

Additional Details relating to the Baseline Emissions calculations

The figures in this report apply a United Kingdom geographical boundary and refer to emissions under Sigma PLC's operational control. The conversion factors used are for location based reporting.

The scope 1 and 2 data is from supplier sourced data which has a good confidence interval and therefore a high certainty ranking. The scope 3 data has been generated using best available data. Scope 3 transport data is considered to have a poor confidence interval and therefore a poor certainty ranking. Waste and business travel data confidence is now good. The baseline year has been recalculated due to changes in the method of measurement.

All data has been compiled with reference to and using data from :

- <https://ghgprotocol.org/corporate-standard>
- <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting> (data sets for reported years)

Scope 3 category	Assumptions used	2025 actions to improve data accuracy
4. Upstream transportation and distribution	Based on delivery mileage by vehicle type	Engage with suppliers to provide data in tonne km by vehicle type or CO2e data
5. Waste generated in operations	From supplier data	Data quality improved in 2024
6. Business travel	From expenses system	Business travel data now captured routinely through expenses system
7. Employee commuting	Based on staff survey responses extrapolated to total workforce	HR systems to have commuting data linked to attendance
9. Downstream transportation and distribution	Excluded due to Insufficient data	Liaise with industry bodies and peers to agree best way to progress this

The figures and information used in calculations have been provided as accurate to the best of our knowledge and as far as practicable we have assumed that figures are representative of our operations. We undertake a continual process of improving our data quality. In the case that we identify any material changes, we may recalculate the data in the future.

Baseline year emissions for September 2021 to August 2022 (recalculated January 2025):

EMISSIONS	TOTAL (tCO₂e)						
Scope 1	1,469						
Scope 2	321						
Scope 3 (Included Sources)	1,410 <table border="1" data-bbox="762 481 1372 674"> <thead> <tr> <th>Scope 3 categories included</th> </tr> </thead> <tbody> <tr> <td>4. Upstream transportation and distribution</td> </tr> <tr> <td>5. Waste generated in operations</td> </tr> <tr> <td>6. Business travel</td> </tr> <tr> <td>7. Employee commuting</td> </tr> <tr> <td>9. Downstream transportation and distribution</td> </tr> </tbody> </table>	Scope 3 categories included	4. Upstream transportation and distribution	5. Waste generated in operations	6. Business travel	7. Employee commuting	9. Downstream transportation and distribution
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7. Employee commuting							
9. Downstream transportation and distribution							
Total Emissions	3,199*						
Per employee	7.8						
Per £m revenue (Scope 1 and 2)	8.6						
Per £m revenue (Total)	15.4						

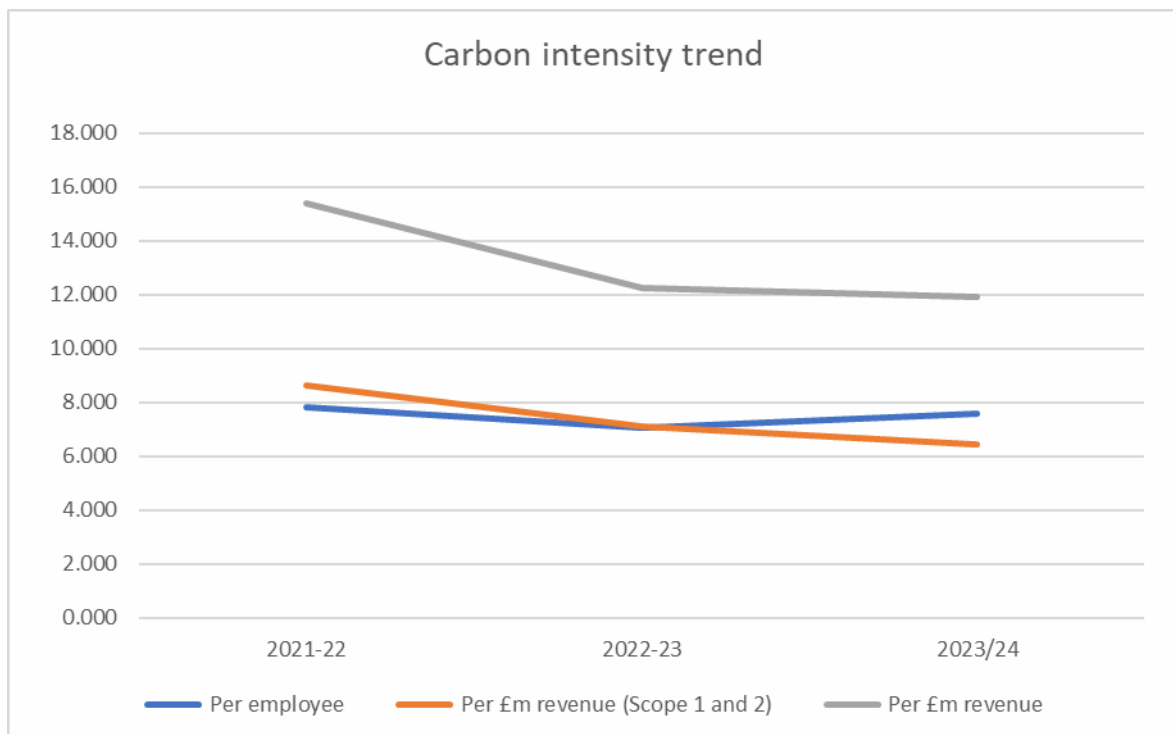
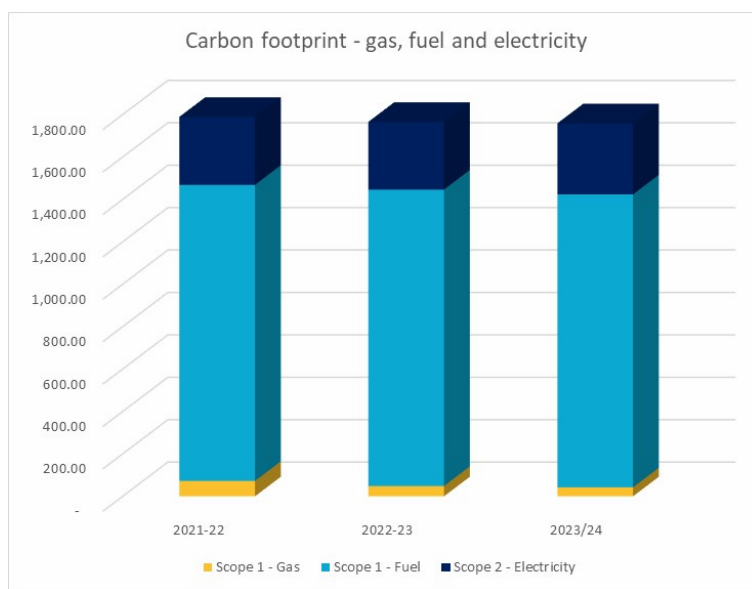
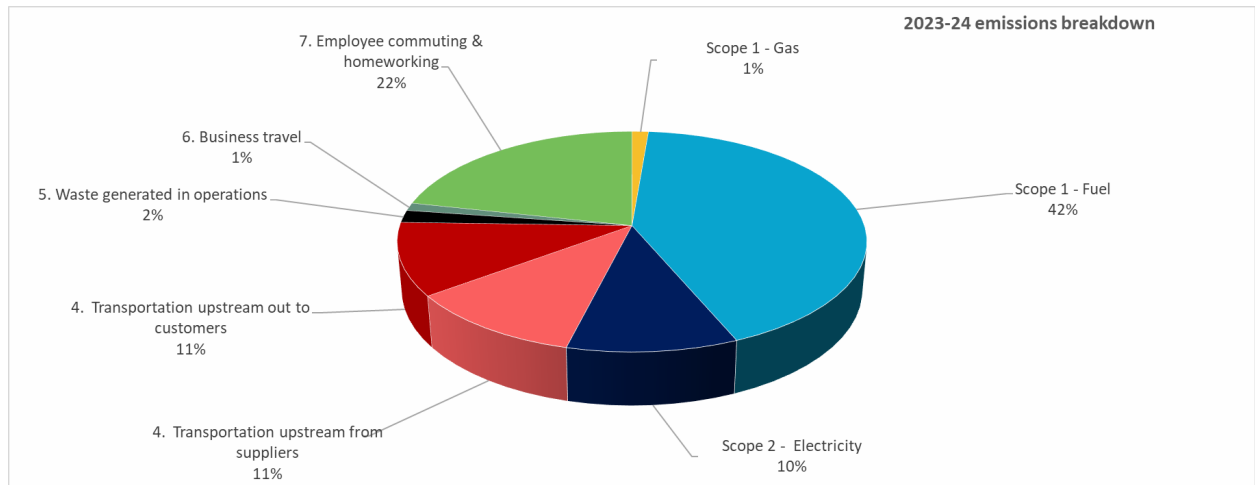
Current Emissions Reporting

Reporting Year: September 2023 to August 2024

EMISSIONS	TOTAL (tCO₂e)						
Scope 1	1,423						
Scope 2	335						
Scope 3 (Included Sources)	1,504 <table border="1" data-bbox="762 1473 1372 1653"> <thead> <tr> <th>Scope 3 categories included</th> </tr> </thead> <tbody> <tr> <td>4. Upstream transportation and distribution</td> </tr> <tr> <td>5. Waste generated in operations</td> </tr> <tr> <td>6. Business travel</td> </tr> <tr> <td>7. Employee commuting</td> </tr> <tr> <td>9. Downstream transportation and distribution</td> </tr> </tbody> </table>	Scope 3 categories included	4. Upstream transportation and distribution	5. Waste generated in operations	6. Business travel	7. Employee commuting	9. Downstream transportation and distribution
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Total Emissions	3,263*						
Per employee	7.6						
Per £m revenue (Scope 1 and 2)	6.4						
Per £m revenue (Total)	11.9						

* From source data, eliminating rounding errors from breakdown

Breakdown and intensity

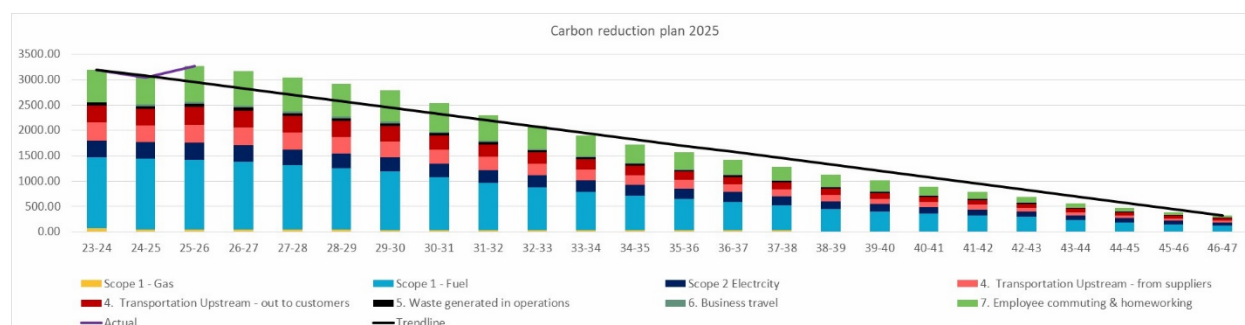


Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the carbon reduction targets detailed in the graph below.

We project that carbon emissions will decrease to 2,300 tCO₂e by 2029-30. This is a reduction of 27.5% from our baseline year, a 3.4%

The acceleration in progress from 2025 to 2030 is anticipated to be from savings arising in internal, upstream and downstream transportation improvements. This will be due to changes in fleet type and fuel source.



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

- Since 2021 Sigma has been using a 100% zero carbon energy tariff for all supplies. Our supplier has not provided green energy certificates to enable us to declare a market based emissions result in accordance with the Green House Gas Protocol Scope 2 Guidance, so we have reported our location based results.
- A pilot scheme utilising electric vans was unsuccessful due to loaded range and charging point limitations. We will keep this under review and have ongoing dialogue with our fleet partners,
- A heating system update in one of largest buildings achieved a 27.5 tCO₂e saving in the year from lower Gas consumption, representing a 2% saving in Scope 1 emissions relative to the 2021-22 baseline.
- A green travel plan was launched.
- We have carried out an annual supply chain sustainability engagement exercise since March 2023.

Future carbon reduction initiatives

1. Installation of solar panels on site by June 2025, saving circa 13 tonnes CO2e a year
2. Engage with our fleet suppliers and create a fleet emissions reduction strategy (Scope 1 emissions). We are in early discussions with some market leading manufacturers about this new technology. The technology may not be available for our next fleet upgrade. But a hybrid solution in the next 2-3 years is possible.
3. Engage with our largest suppliers to establish a more accurate emissions measurement system, and their medium term reduction plans (Scope 3)
4. Complete a heating system review and create a Scope 1 Heating emissions reduction strategy leading to elimination of fossil fuel sources by 2035
5. Engage customers to understand and where possible support their carbon reduction plan development and delivery.
6. Engage employees to educate and where possible support their home energy efficiency and heating transition away from fossil fuel sources.

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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Sigma PLC:



.....Date: 30/01/2025.....

¹<https://ghgprotocol.org/corporate-standard>

²<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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