Carbon reduction plan

To comply with PPN 06/21

Sigma Connected Limited is committed to achieving Net Zero emissions by 2050

This carbon reduction plan follows the structure and guidance from the Cabinet Office and has been prepared in accordance with PPN 06/21.

Carbon Reduction Plan

Supplier name: Sigma Connected Limited

Publication date: 24th November 2026

Commitment to achieving Net Zero

Sigma Connected Limited is committed to achieving Net Zero emissions by **2050**.

Executive Summary

Building on the outcomes of our 2022 carbon footprint baseline, this Carbon Reduction Plan outlines our continued commitment to reducing carbon emissions across our operations. It sets out our targets, strategies and initiatives to drive meaningful reductions as part of our broader programme of long-term sustainability.

In updating this Carbon Reduction Plan, we have been supported by Eight Versa, a specialist sustainability consultancy. Eight Versa supported the assessment of our 2024 UK organisational carbon footprint and provided technical guidance on emissions measurement and reporting. We remain responsible for this Carbon Reduction Plan and the commitments and measures set out within it.

Notes on Reporting Period

Our previous Carbon Reduction Plans reported emissions on a calendar-year basis, covering the period from 1 January to 31 December. Our latest complete organisational emissions dataset, prepared on a consistent basis, is for the calendar year ended 31 December 2024. We have therefore used 2024 as the Current Emissions Reporting period in this Plan.

We recognise that this reporting period ended more than 12 months before the publication of this Plan. The reporting lag arose while we completed a revised assessment of our UK organisational carbon footprint, strengthened the collection and validation of our emissions data, and completed the associated technical review and assurance process. We have used our latest complete and supportable emissions dataset rather than presenting incomplete or inconsistent information.

We are transitioning our carbon reporting from a calendar-year basis to our financial year, which runs from 1 May to 30 April. This will align future Carbon Reduction Plans with our statutory reporting cycle, internal governance and source-data assurance processes. It will also support consistent Board review and publication within six months of our financial year-end.

Our first Carbon Reduction Plan under the revised reporting cycle will report emissions for the financial year ended 30 April 2026. We will publish that updated Plan by 28th February 2027. During this transition, the 2024 calendar-year figures presented in this Plan represent our latest complete and supportable UK emissions dataset.

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.

The 2022 baseline was prepared on a calendar-year basis. The 2024 Current Emissions Reporting period is also a calendar year and is therefore directly aligned to the baseline reporting period. Future Carbon Reduction Plans will report on Sigma Connected Limited's financial year. Sigma will explain any material effect arising from the change in reporting period when presenting the first financial-year dataset.

Baseline Year: 2022	
Additional Details relating to the Baseline Emissions calculations.	
For Scope 1 baseline year emissions we applied a benchmark based on floor area to estimate emissions; our methodology changed in the 2023 reporting year as actual data was available, (which accounts for the increase). Category 9 of Scope 3 (Downstream Transportation and Distribution) is not applicable to the company's operations and therefore has a zero value.	
Baseline year emissions:	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	1.7
Scope 2	113.9
Scope 3 **(Included Sources)**	1,275.1 4. Upstream transportation and distribution: 3.7 5. Waste generated in operations: 10.1 6. Business travel: 274.9 7. Employee commuting: 986.4 9. Downstream transportation and distribution: 0.0
Total Emissions	**1,390.7**

Current Emissions Reporting

Reporting Year: Calendar year ended 31 December 2024	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	18.0
Scope 2	157.0
Scope 3 **(Included Sources)**	1,417.6 4. Upstream transportation and distribution: 0.6 5. Waste generated in operations: 8.0 6. Business travel: 751.0 7. Employee commuting: 658.0 9. Downstream transportation and distribution: 0.0
Total Emissions	**1,592.6**

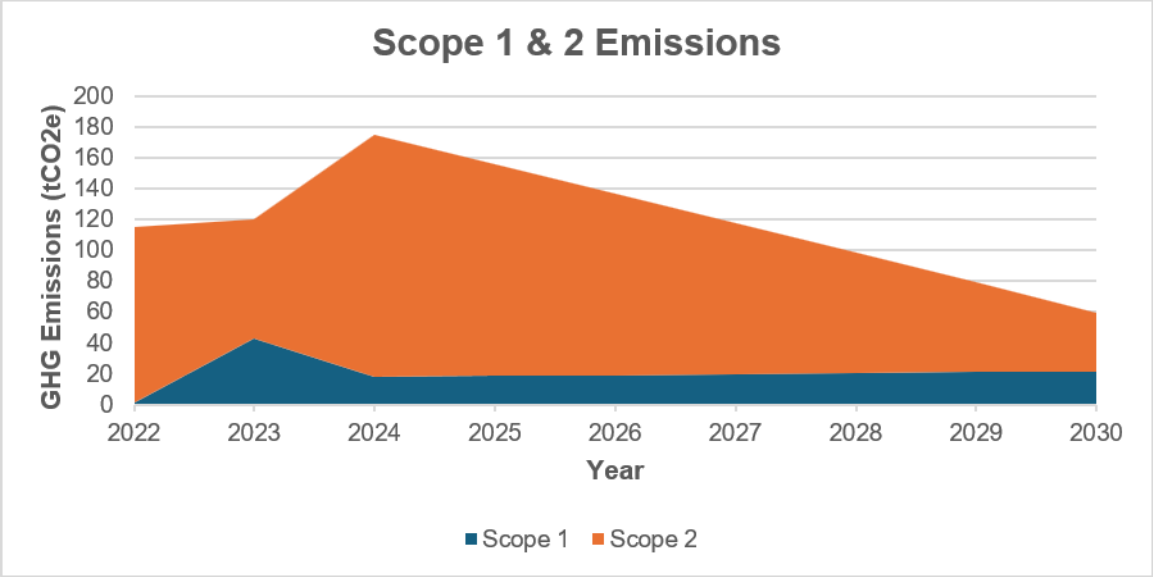
Category 9 is reported as zero because we are a service-based organisation and did not distribute sold goods during the reporting period.

Emissions reduction targets

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

We are committed to achieving **Net Zero emissions by 2050**.

We have set a target to reduce our combined Scope 1 and Scope 2 emissions to approximately 60.0 tCO_2e by 2030. This represents a 50% reduction against our combined 2023 Scope 1 and Scope 2 emissions of 119.9 tCO_2e. Progress against this target will be assessed annually.



Our combined Scope 1 and Scope 2 emissions increased in 2024, driven by higher purchased-electricity emissions, while Scope 1 emissions reduced. Business-travel emissions also increased during a period of business growth and increased service delivery through our South African operations, resulting in greater operational travel between the UK and South Africa.

Alongside our 2030 Scope 1 and Scope 2 target, we have established the following five-year projection for the total emissions reported in this Plan. Over the next five years, we project that our reported emissions will reduce to 1,274.1 tCO_2e by 2031. This would represent a reduction of 20% against our 2024 Current Emissions Reporting figure of 1,592.6 tCO_2e.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2022 baseline. These measures remain in effect and will be available and capable of being applied when Sigma Connected Limited performs relevant government contracts.

1. **UK Estate Reduction**

   We reduced the size of our UK estate, including ending the tenancy of one floor in Redditch, and consolidated our Birmingham city-centre operation from three floors to a single floor within the same building.

2. **Business Travel Controls**

   Since 2022 a new travel policy was introduced by our Executive Team, which includes permission and authority levels for travel. International travel by our Senior Leadership Team can only be permitted if two Executive Team members agree that the travel is necessary and proportionate.

3. **IT Asset Management and Reuse**

   We introduced an internal asset-recovery process to reduce reliance on third-party courier collections and deliveries. Through our recycle, reduce or reuse approach, we have increased the upgrading, reuse and refurbishment of IT equipment, including laptops, to extend asset life and reduce unnecessary replacement. Where suitable equipment cannot be reused internally, we seek to donate it to local charities rather than dispose of it, reducing waste sent to landfill.

4. **Building Energy Management**

   We worked with our Birmingham landlord to improve HVAC operation and maintenance. We introduced controlled access to HVAC settings to prevent unnecessary changes and energy use, together with scheduled HVAC shutdown periods during evenings and weekends.

5. **Environmental Management System**

   We achieved ISO 14001 certification through the British Assessment Bureau. Our Environmental Management System provides a recognised framework for managing environmental impacts, monitoring actions and supporting continual improvement.

Carbon Reduction Roadmap

Our carbon-reduction roadmap includes the following planned and ongoing measures. These measures will be reviewed as implementation progresses and as the quality of our emissions data improves.

1. **Sustainable Business Travel**

   Business travel accounted for 751.0 tCO_2e in 2024 and was a significant contributor to our reported emissions. Our business growth and the increased proportion of services delivered through our South African operations have increased the need for

operational travel between the UK and South Africa.

We will maintain our requirement for business travel to be necessary and proportionate and improve the information captured, including journey type, route, distance, travel class and transport mode where available. This will help us identify proportionate opportunities to consolidate journeys, coordinate visits, use virtual meetings where appropriate and select lower-carbon options without compromising operational requirements.

2. Energy and Estate Management

Purchased electricity accounted for 157.0 tCO_2e in 2024. We will continue to work with landlords and facilities providers to obtain actual electricity-consumption data across our UK sites and identify opportunities to reduce energy use through HVAC, heating, cooling, lighting and other building systems. We will progress LED lighting upgrades where operationally and commercially appropriate.

Our Executive Team will continue to assess the future requirements of our UK estate, taking account of remote and hybrid working. Future estate decisions will consider opportunities to reduce our physical footprint and the energy efficiency and environmental performance of available premises.

We will also assess the practical and commercial options for increasing the use of renewable electricity, including REGO-backed supply arrangements, as part of our wider energy and estate strategy.

3. Sustainable Procurement and Supply Chain

We will strengthen environmental considerations within our procurement and supplier-management processes and engage selected higher-impact suppliers to obtain supplier-specific emissions information. This will improve the quality of our purchased-goods-and-services data, reduce reliance on spend-based estimates and support the identification of supply-chain reduction opportunities.

4. Employee Commuting and Homeworking

We will continue to assess employee commuting and homeworking annually and improve the information collected on commuting patterns, hybrid working and remote-working hours. We will use this information to develop practical guidance for office-based, hybrid and home-based employees, including lower-carbon travel choices and measures to reduce energy consumption when working from home.

Subject to confirming the current scheme arrangements, we will also assess opportunities to increase participation in the Cycle to Work scheme at our Birmingham site, supported by the secure cycle-storage facilities available.

5. Waste Measurement and Reduction

We will improve the consistency of waste-data collection across our UK operations, including measurement by waste stream and disposal route. We will use this information to identify further opportunities to reduce waste, increase reuse and recycling, and support zero-waste-to-landfill arrangements where practical.

Monitoring and Governance

We will measure our UK organisational carbon footprint annually, improve the quality of primary environmental data and use verified results to monitor progress and prioritise future reduction activity. Our roadmap will be managed through our Environmental Management System and reviewed as data quality improves and initiatives progress.

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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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[3].

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:



Name: Mike Harfield

Title: Chief Executive Officer

Date: 24th November 2026

[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