

The Business Supplies Group Limited

Carbon Reduction Plan
PPN 006 2025-26

Reporting Period: 1 April 2025 — 31 March 2026

ESGPRO™

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Introduction

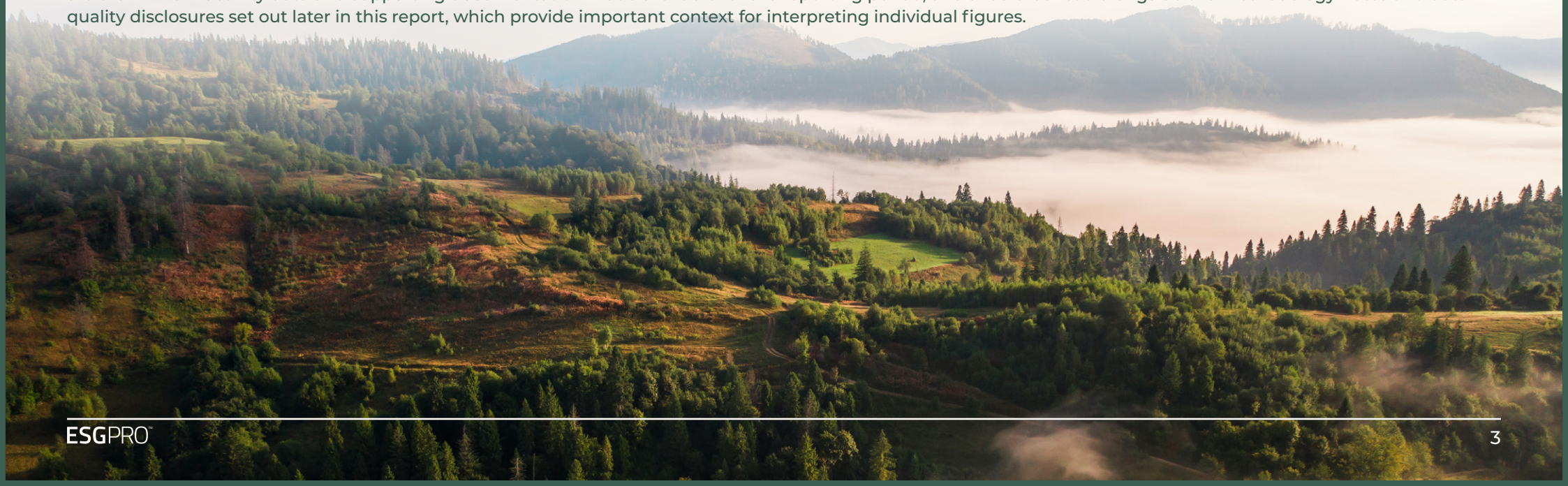
The Business Supplies Group Limited (BSG) is a United Kingdom based provider of workplace supplies and services, operating across categories that include office products, office interiors, print and managed print services, workwear & PPE, catering & janitorial supplies, and corporate merchandise. The Group is structured as an employee owned business, the shares of the company are held by a trust for the benefit of the employees. 100% of BSG shares are held by the trust, making The Business Supplies Group wholly owned by its employees, rather than external shareholders or a private owner.

BSG operates from ten regional offices and eight distribution centres, and employs 190 people. Its stated operating model combines centralised procurement, logistics and customer service functions with a degree of operational autonomy at the level of individual sites and member businesses. This arrangement is intended, on the Group's own account, to offer customers the reach and consistency associated with a larger national supplier while retaining the responsiveness more typically associated with a smaller, locally based partner. Customers are typically supported by an assigned account manager and a wider support team, an arrangement the Group describes as intended to allow procurement relationships to be built around the specific requirements of each client, rather than delivered on a purely standardised basis.

BSG has stated that its employee ownership structure is a deliberate part of its commercial positioning, and attributes to this structure a number of benefits, including long-term stability, staff retention, consistency of service and a closer alignment between the interests of its workforce and the interests of its customers. These are characterisations offered by the Group itself, based on its own account of its operating model, and are recorded here for context rather than independently verified.

The Group has also set out a broader commitment to environmental responsibility, describing sustainability as forming part of its stated purpose alongside ethical and professional conduct in its dealings with customers. BSG has indicated that it regards the manner in which it conducts its operations, and the transparency with which it accounts for their environmental impact, as relevant to the value it offers to its customers, including public sector bodies subject to procurement requirements relating to carbon reduction and social value.

It is against this background that the present document has been prepared. This report constitutes BSG's Carbon Reduction Plan under Procurement Policy Note 006, setting out the Group's greenhouse gas emissions across its operations and relevant elements of its value chain for the reporting period, together with the methodology by which those emissions have been calculated and the trajectory by which the Group intends to reduce them in future years. The figures and classifications that follow are drawn from activity data and supporting documentation made available for the reporting period, and should be read alongside the methodology notes and data quality disclosures set out later in this report, which provide important context for interpreting individual figures.



Operational Boundary

This report has been prepared using the operational control approach to organisational boundary setting, consistent with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Under this approach, emissions are accounted for in full from operations over which the reporting entity has the authority to introduce and implement operating policies, regardless of the extent of its financial interest in those operations. The reporting period covered by this document runs from 1 April 2025 to 31 March 2026.

Within this period, the boundary encompasses the Group's headquarters and Print Factory in Bristol, together with a network of regional sites comprising Rowley Regis in the West Midlands, home to the Group's workwear production facility, Brighton in Sussex, Colchester in Essex, Bournemouth in Dorset, Willand in Devon, Slough in Berkshire, Portsmouth, and Hayes. Slough was vacated partway through the reporting period and is included in the boundary only for the months during which it remained operational.

Two further locations, Plymouth and Stourport-on-Severn, operate as serviced offices, where energy and utilities are provided as part of a wider facilities arrangement rather than procured and metered directly by the Group. These sites have been considered as part of the boundary review and treated as immaterial for the purposes of direct emissions reporting, given the negligible scale of activity involved and the practical difficulty of disaggregating their consumption from the service charge under which it is billed.

The boundary also extends to the vehicle fleet operated in support of the Group's supply and distribution functions, together with the associated business travel, waste and procurement activity arising from operations at the sites listed above. Where the composition of the estate has changed within the reporting period, or relative to the period covered by the Group's preceding report, this is addressed at the relevant point later in this document, so that the effect of any change in the boundary itself can be distinguished from a genuine change in the Group's underlying activity.

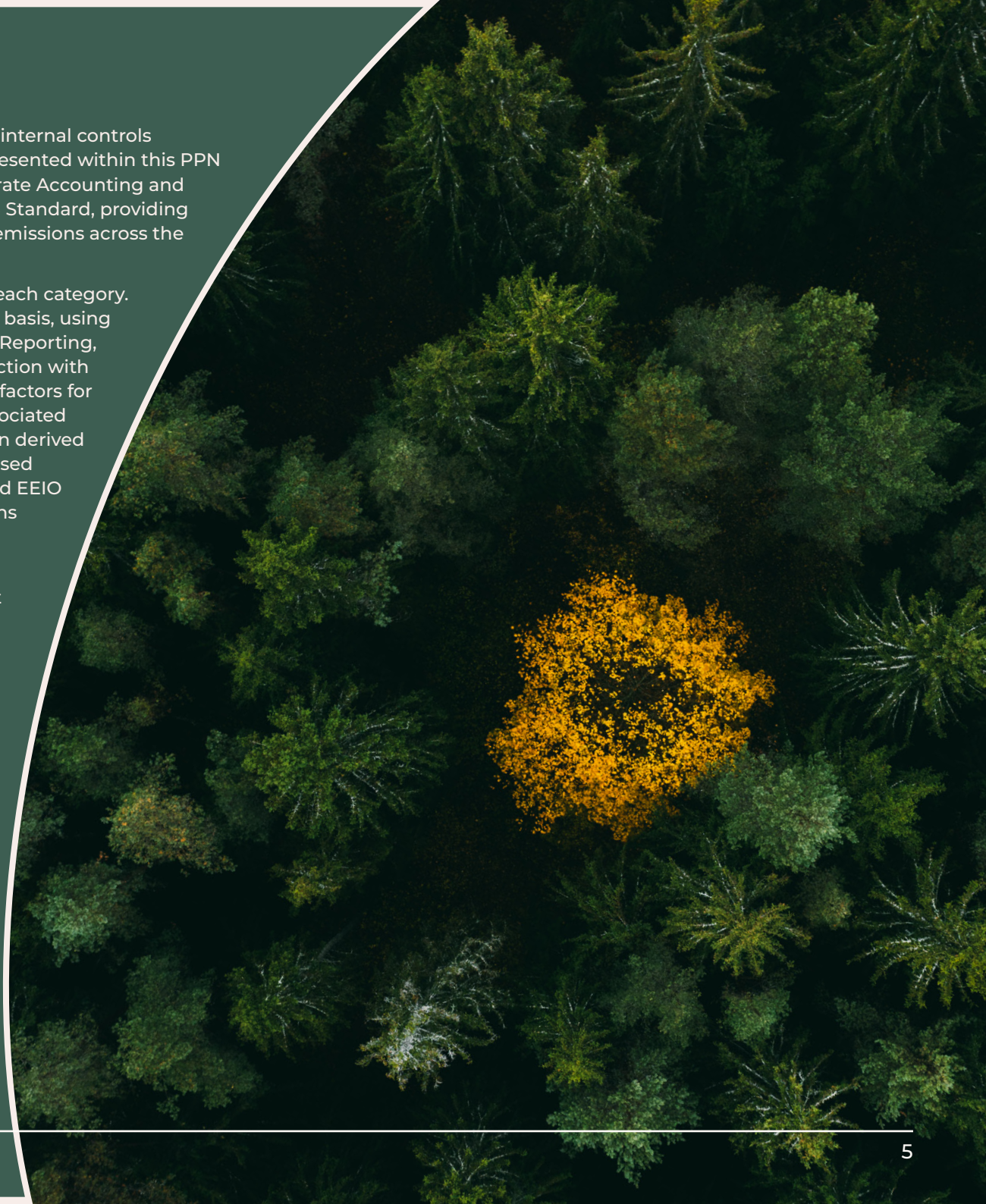


Methodology

The Business Supplies Group Limited retains full responsibility for the internal controls governing the collection, management and verification of the data presented within this PPN 006 report. The approach follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, together with the Corporate Value Chain Scope 3 Standard, providing a structured and internationally recognised framework for assessing emissions across the Group's operational activities and relevant value chain sources.

Emissions have been calculated using methodologies appropriate to each category. Scope 2 electricity emissions have been calculated on a market based basis, using the applicable UK Government GHG Conversion Factors for Company Reporting, issued by the Department for Energy Security and Net Zero in conjunction with DEFRA. Business travel emissions have been calculated using DEFRA factors for land travel and hotel stays, while fuel and energy related activities associated with the Group's own combustion and purchased electricity have been derived directly from that underlying activity data. Scope 3 Category 1, Purchased Goods and Services, has been assessed separately using a spend based EEIO methodology, with financial expenditure mapped to relevant emissions categories and presented for reference alongside the Group's other reported categories.

For the reporting period from 1 April 2025 to 31 March 2026, this report presents an account of emissions associated with the Group's direct fuel use, purchased electricity, upstream and downstream transport, waste arising from operations, business travel, employee commuting, relevant purchased goods and services, and other categories reviewed for materiality. It supports informed decision making and provides a formal basis for the continued development of the Group's carbon reduction approach in line with the requirements and intent of PPN 006.



Scope 1 Direct Emissions

Scope 1 emissions have been calculated from the Group's direct combustion of fuel across its sites and vehicle fleet. Natural gas consumption, recorded in kilowatt hours, has been multiplied by the appropriate DEFRA emission factor for gaseous fuels. Diesel and petrol consumed by the delivery fleet and the Group's company car scheme have been calculated in litres and kilometres respectively, each converted using the relevant DEFRA fuel and passenger vehicle factors. Energy use in kilowatt hours has been derived alongside the emissions figures using standard net calorific values, allowing consumption and emissions to be reviewed together on a consistent basis.

Scope 2 Purchased Electricity

Electricity consumption has been calculated on a market based approach, reflecting the renewable tariff arrangements confirmed for individual sites where evidence of a genuine renewable supply exists. Where no such arrangement has been confirmed, the standard UK grid average emission factor, published annually by the Department for Energy Security and Net Zero in conjunction with DEFRA, has been applied to the metered consumption recorded for each site.

Scope 3, Category 1 Purchased Goods and Services

Purchased goods and services have been assessed using a spend based methodology, in which financial expenditure has been mapped against Environmentally Extended Input Output categories and multiplied by the corresponding industry average emission factor. This approach provides a proportionate, high level view of embedded emissions across the Group's supply chain and is presented for reference, given the overlap between this category and the more granular categories set out below.

Scope 3, Category 2 Capital Goods

Capital expenditure on assets retained for more than one year, including vehicles and equipment, has been calculated using the same spend based EEIO methodology applied to Category 1, with expenditure mapped to the category most closely representing the nature of the asset acquired.

Scope 3, Category 3 Fuel and Energy Related Activities

Emissions associated with the extraction, processing and transportation of fuels and electricity consumed by the Group, upstream of their combustion or use, have been calculated automatically from the underlying Scope 1 and Scope 2 activity data. Well to tank factors have been applied to fuel consumption, and well to tank and transmission and distribution factors have been applied to purchased electricity, using the relevant DEFRA figures for each.

Scope 3, Category 4 Upstream Transportation and Distribution

Emissions arising from the transport of goods into the Group's sites by third party operators have been calculated on a vehicle distance basis, using recorded mileage for each route multiplied by the appropriate DEFRA freighting factor for the vehicle type concerned.

Scope 3, Category 5 Waste Generated in Operations

Waste emissions have been calculated from contractor collection records, using recorded tonnage for each identified waste stream and applying the DEFRA factor most closely reflecting the treatment route associated with that stream, including energy recovery, landfill and composting as appropriate.

Scope 3, Category 6 Business Travel

Business travel emissions have been calculated from recorded distance and expenditure data across road travel, rail and other public transport, and hotel stays, using the relevant DEFRA passenger vehicle, rail and accommodation factors for each mode.

Scope 3, Category 7 Employee Commuting

Employee commuting emissions have been calculated by applying the Group's confirmed per employee commuting rate, derived from a prior year survey of commuting mode, distance and frequency, to the current year's headcount, no new commuting survey was conducted for this reporting period.

Scope 3, Category 9 Downstream Transportation and Distribution

Emissions arising from the delivery of goods from the Group's sites to its customers have been calculated on the same vehicle distance basis applied to Category 4, using recorded delivery mileage for each site multiplied by the appropriate DEFRA freighting factor.

Categories Assessed as Immaterial

A number of Scope 3 categories have been reviewed and assessed as immaterial to the Group's operations for the reporting period. These include upstream and downstream leased assets, the processing, use and end of life treatment of sold products, franchises, and investments, none of which represent a significant or currently identifiable activity within the Group's business model.

Greenhouse Gas Inventory

Category	2024-25	2025-26
Scope 1	272.11	1,568.67
Scope 2 LB	66.15	72.73
Scope 2 MB	13.31	15.58
Scope 3-1 PG&S	1,944.77	1,956.47
Scope 3-2 CG	Under Assessment	85.65
Scope 3-3 FERA	86.02	393.78
Scope 3-4 UTAD	Under Assessment	31.46
Scope 3-5 W	4.08	1.18
Scope 3-6 BT	43.13	28.09
Scope 3-7 EC	127.68	120.70
Scope 3-8 ULA	Immaterial	Immaterial
Scope 3-9 DTAD	Under Assessment	139.59
Scope 3-10 PSP	Immaterial	Immaterial
Scope 3-11 USP	Immaterial	Immaterial
Scope 3-12 ELTSP	Immaterial	Immaterial
Scope 3-13 DLA	Immaterial	Immaterial
Scope 3-14 F	Immaterial	Immaterial
Scope 3-15 I	Immaterial	Immaterial
Total	546.34	2,384.68

**** Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the methodology.***

Intensity Ratios

Metric	2024-25	2025-26
Total tCO_2e	546.34	2,384.68
FTE	201	190
Annual turnover	£35,000,000	£40,000,000
tCO_2e per FTE	2.72	12.55
tCO_2e per £100,000 Annual Turnover	1.56	5.96

Energy Use

Source (kWh)	Category	2024-25	2025-26
Natural Gas	Scope 1	168,157	301,625
Delivery Diesel	Scope 1	1,028,867	6,228,138
Delivery Petrol	Scope 1	0	9,300
Company Car Scheme - Diesel	Scope 1	N/A	24,728
Company Car Scheme - Petrol	Scope 1	N/A	4,358
Company Car Scheme - Electric	Scope 1	N/A	18,351
Purchased Electricity	Scope 2	373,746	410,919
Total		1,570,770	6,997,418

Scope 1 (tCO_2e)

Source	Unit	2024-25	2025-26
Natural Gas	kWh	168,157	301,625
Delivery Diesel	litres	95,976	580,983
Delivery Petrol	litres	N/A	1,022
Company Car Scheme - Diesel	km	N/A	38,446
Company Car Scheme - Petrol	km	N/A	6,385
Company Car Scheme - Electric	km	N/A	101,949

Source (tCO_2e)	2024-25	2025-26
Natural Gas	30.92	61.14
Delivery Diesel	241.19	1,493.60
Delivery Petrol	N/A	2.12
Company Car Scheme - Diesel	N/A	6.65
Company Car Scheme - Petrol	N/A	1.04
Company Car Scheme - Electric	N/A	4.13
Total	272.11	1,568.67

Scope 1 (tCO_2e)

Scope 1 (tCO_2e)	2024								
Source	Bournemouth	Brighton	Bristol	Colchester	Hayes	Portsmouth	Rowley Regis	Slough	Willand
Natural Gas	17.70	1.96	7.70	10.44	N/A	N/A	3.56	-	-
Delivery Diesel	27.10	31.11	41.91	81.30	N/A	N/A	45.07	9.65	86.35
Delivery Petrol	-	-	-	-	N/A	N/A	-	-	-
Total	44.80	33.07	49.61	91.74	N/A	N/A	48.63	9.65	86.35
	2025								
	Bournemouth	Brighton	Bristol	Colchester	Hayes	Portsmouth	Rowley Regis	Slough	Willand
	14.49	1.87	13.74	17.85	-	6.26	6.93	-	-
	120.62	127.38	174.68	496.18	25.58	98.12	149.60	9.85	291.59
	0.17	0.18	0.25	0.70	0.04	0.14	0.21	0.01	0.41
	135.28	129.43	188.67	514.73	25.62	104.53	156.74	9.86	292.00

Scope 2 (tCO_2e)

Scope 2 (tCO_2e)	2024								
Source	Bournemouth	Brighton	Bristol	Colchester	Hayes	Portsmouth	Rowley Regis	Slough	Willand
Electricity LB	3.47	2.1	45.43	9.86	N/A	N/A	2.41	1.44	1.44
Electricity MB	0.32	0.2	-	9.86	N/A	N/A	0.23	1.35	1.35
	2025								
	Bournemouth	Brighton	Bristol	Colchester	Hayes	Portsmouth	Rowley Regis	Slough	Willand
	3.85	5.42	32.51	9.84	4.41	11.54	2.04	1.42	1.71
	0.31	0.43	-	-	-	11.54	0.16	1.42	1.71

Scope 3-5 Waste (tCO_2e)

Source (tCO_2e)	2024								
Source	Bournemouth	Brighton	Bristol	Colchester	Hayes	Portsmouth	Rowley Regis	Slough	Willand
Waste All Streams	0.46	0.26	0.66	0.69	-	0.74	0.7	0.13	0.45
	2025								
	Bournemouth	Brighton	Bristol	Colchester	Hayes	Portsmouth	Rowley Regis	Slough	Willand
	0.13	0.06	0.24	0.27	-	0.17	0.15	0.06	0.11

Scope 2 (tCO_2e)

Source	Unit	2024-25	2025-26
Purchased Electricity	kWh	373,746	410,919

Source (tCO_2e)	2024-25	2025-26
Electricity LB	66.15	72.73
Electricity MB	13.31	15.58

Scope 3-3 Fuel and Energy Related Activities (tCO_2e)

Source (tCO_2e)	2024-25	2025-26
WTT - natural gas	5.63	10.10
WTT - diesel	58.64	354.99
WTT - petrol	N/A	0.59
WTT - electricity generation	14.60	18.86
T&D - electricity	5.89	7.61
WTT - T&D losses	1.26	1.63
Total	86.02	393.78

Scope 3-1 Purchased Goods and Services (tCO_2e) 2025-26

Top 10 PG&S Categories (tCO_2e)	2025-26
Employment Services	477.23
Land Transport Services	355.66
Refined Petroleum Products	242.16
Electricity Transmission & Distribution	170.83
Warehousing Services	158.91
Public Administration Services	83.33
Real Estate Services	82.58
Insurance & Pension Services	44.71
Rental and Leasing Services	42.39
Vehicle Repair Services	40.19
Other (95 categories)	258.50

Scope 3-4 Upstream Transportation and Distribution (tCO_2e)

Site	Annual distance (km)	Weight moved (t)	Converted tonne.km	GHG (tCO_2e)
Colchester	34,472	417	14,361,035	8.81
Brighton	21,080	133	2,795,208	5.39
Hayes	19,646	214	4,198,350	5.02
Bournemouth	14,632	141	2,058,722	3.74
Portsmouth	12,400	225	2,794,960	3.17
Rowley Regis	11,656	251	2,929,153	2.98
Bristol	9,176	162	1,487,430	2.35
Total	123,062	1,542	30,624,858	31.46

Scope 3-9 Downstream Transportation and Distribution (tCO_2e)

Site	Annual distance (km)	Weight moved (t)	Converted tonne.km	GHG (tCO_2e)
Colchester	181,411	1,140	206,844,822	46.37
Willand	106,609	413	44,072,161	27.25
Bristol	63,865	191	12,204,602	16.33
Rowley Regis	54,696	412	22,540,222	13.98
Brighton	46,571	216	10,050,022	11.90
Bournemouth	44,100	243	10,703,070	11.27
Portsmouth	35,876	252	9,040,752	9.17
Hayes	9,353	36	339,514	2.39
Slough	3,601	24	84,624	0.92
Total	546,082	2,927	315,879,787	139.59

Scope 3-2 Capital Goods (tCO_2e)

Top 10 PG&S Categories (tCO_2e)	2025-26
6 x Renault Master Electric Vans	79.84
Canon Printer	5.81
Total	85.65

Scope 3-5 Waste (tCO_2e)

Source (tCO_2e)	2024-25	2025-26
General	3.82	1.10
Recycling	0.26	0.07
Organic	0.01	0.002
Total	4.08	1.18

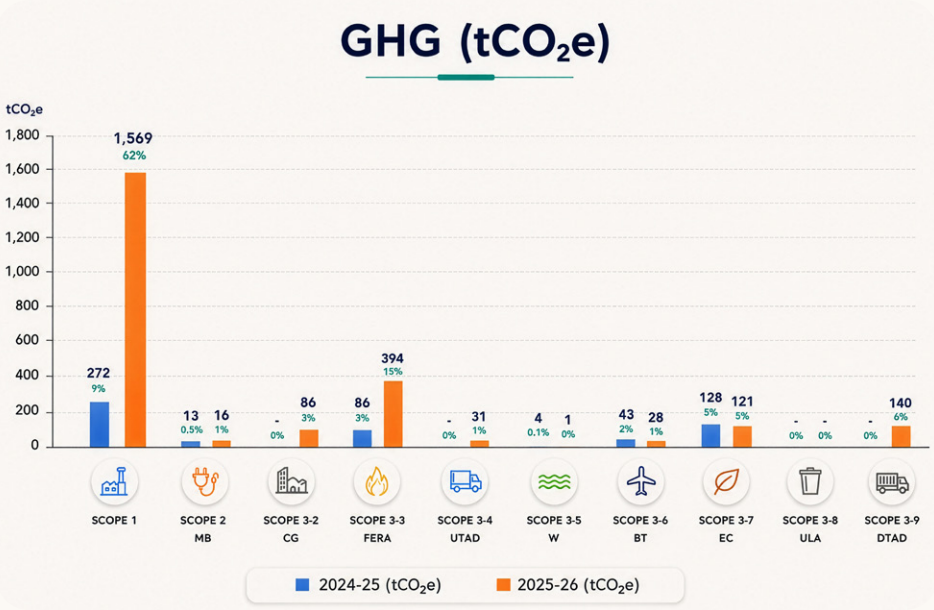
Scope 3-6 Business Travel (tCO_2e)

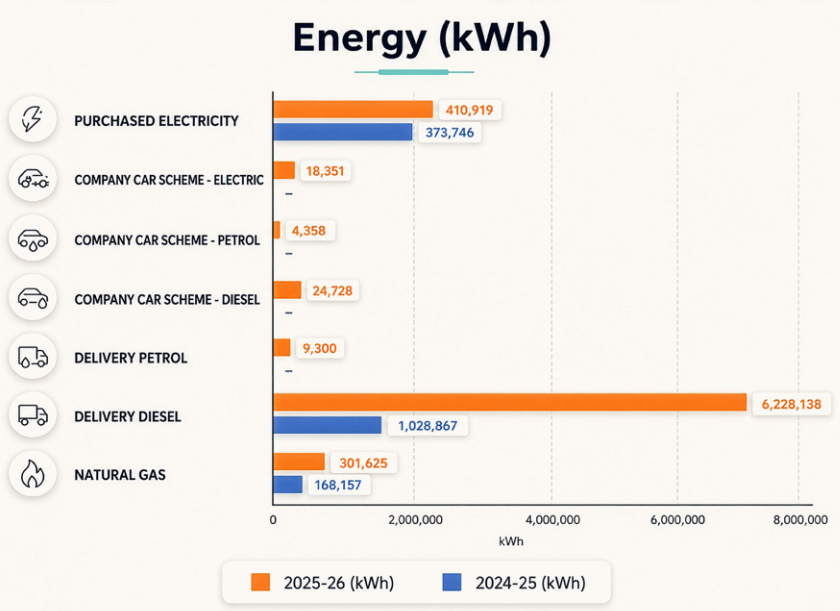
Source (tCO_2e)	2024-25	2025-26
Air Travel	0	0
Land Travel	42.61	27.78
Hotel Stays	0.52	0.31
Total	43.13	28.09

Scope 3-7 Employee Commuting (tCO_2e)

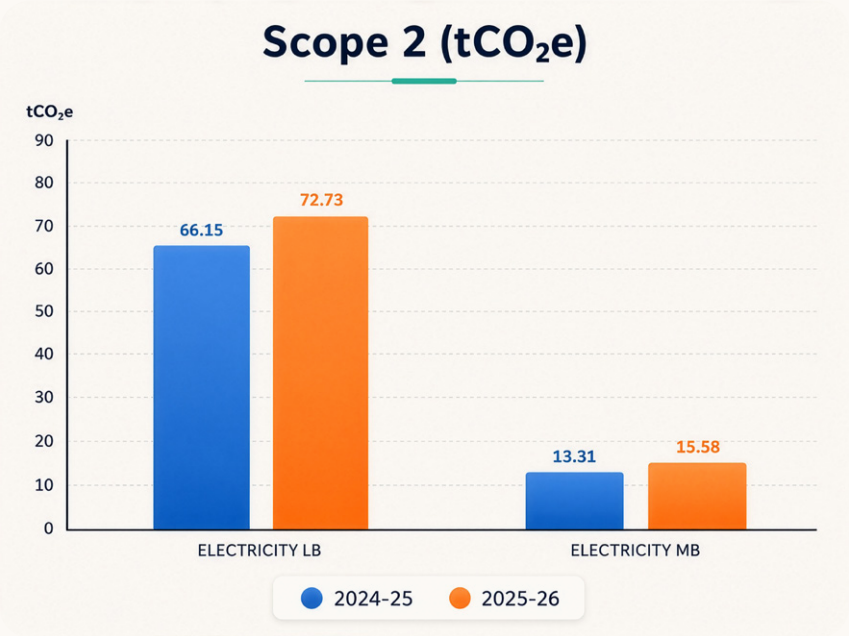
Source (tCO_2e)	2024-25	2025-26
Personal vehicle	124.61	117.79
Bus	1.70	1.60
Rail (tube, tram, etc.)	1.38	1.31
Walk/bicycle	-	-
Total	127.68	120.70

Data Visualisation



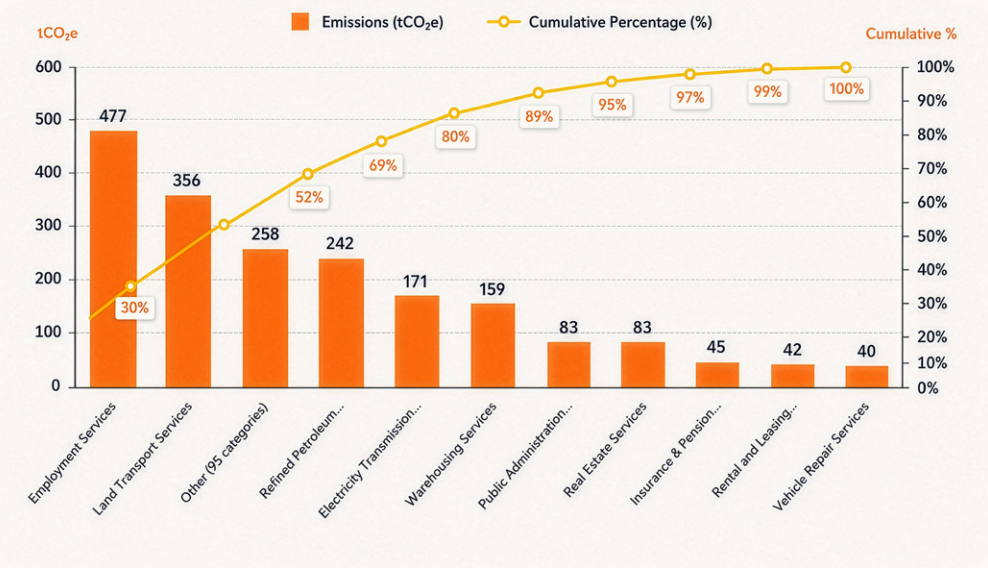




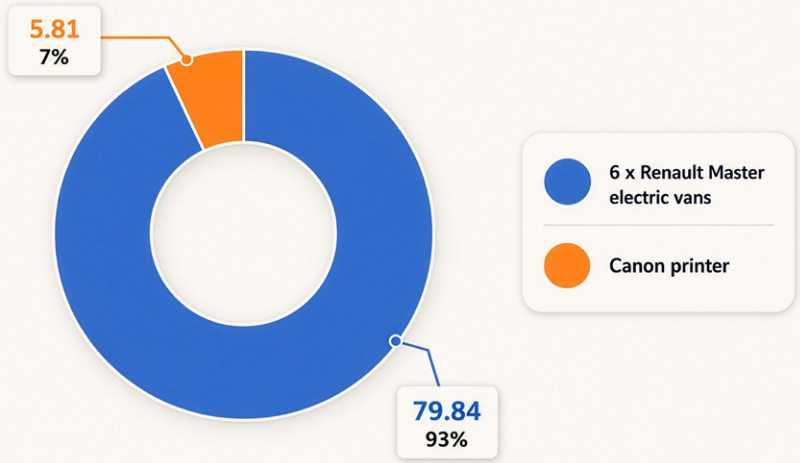


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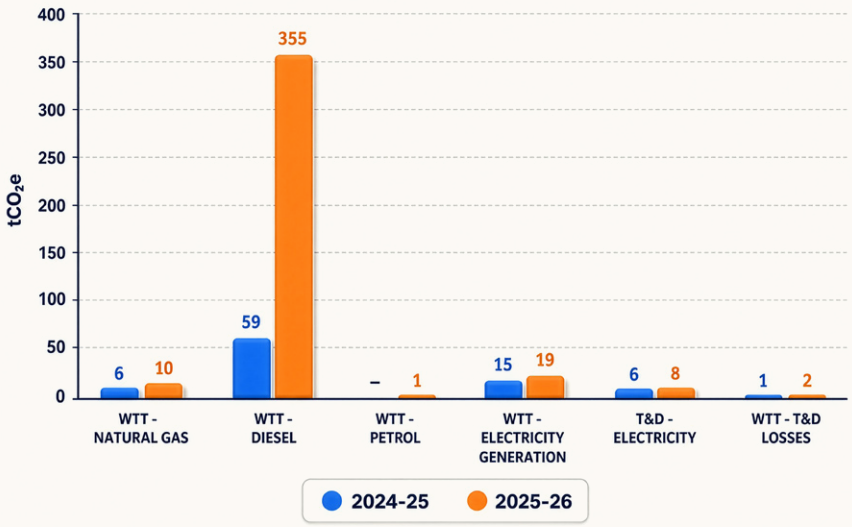
Scope 3-1 PG&S (tCO_2e) 2025-26



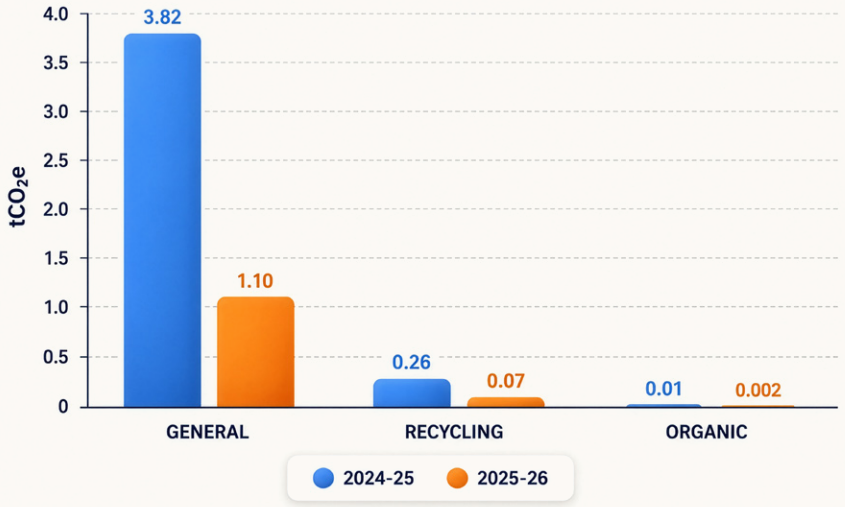
Scope 3-2 CG (tCO_2e) 2025-26



Scope 3-3 FERA (tCO_2e)

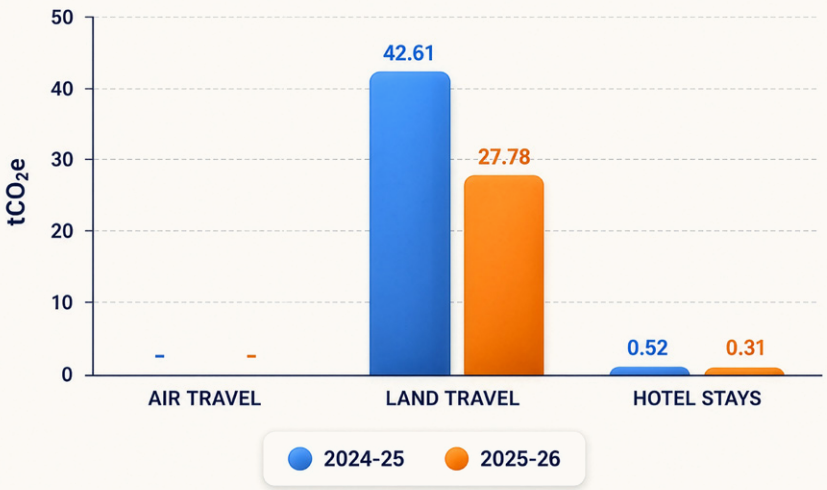


Scope 3-5 Waste (tCO_2e)

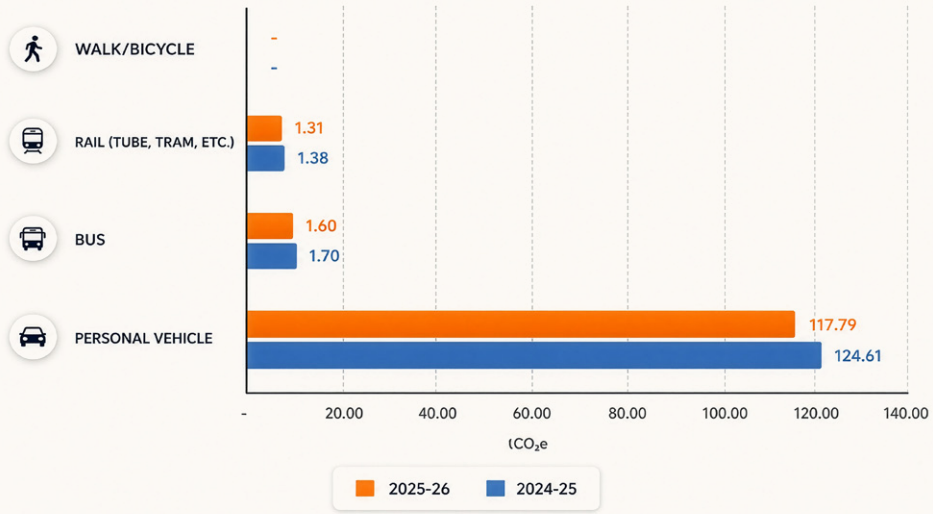


Data Visualisation

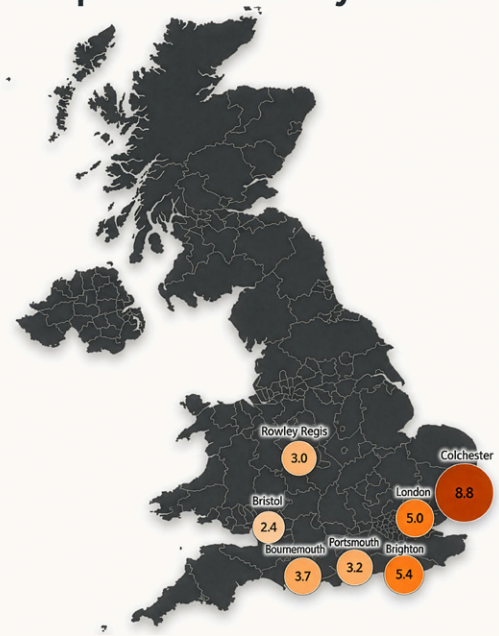
Scope 3-6 BT (tCO_2e)



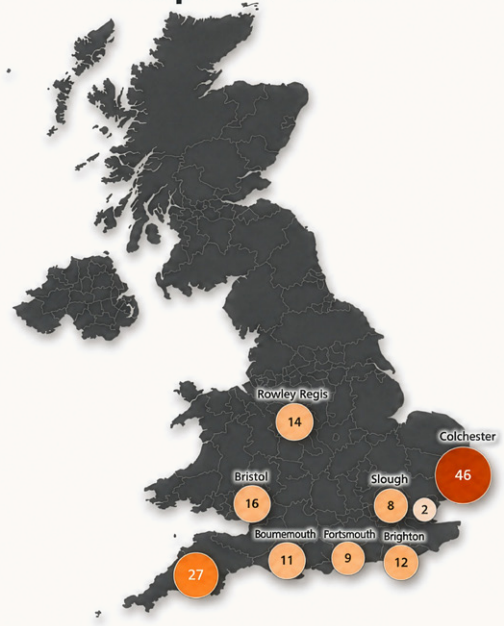
Scope 3-7 EC (tCO_2e)



Scope 3-4 UTAD by Location



Scope 3-9 DTAD



Inventory Analysis

The Business Supplies Group's total greenhouse gas inventory for 2025-26 stands at 2,384.68 tCO_2e, excluding Scope 3-1 Purchased Goods and Services, against a restated 2024-25 baseline of 546.34 tCO_2e. A significant part of the movement reflects a genuinely wider scope of assessment this year, with three Scope 3 categories, Capital Goods, Fuel and Energy Related Activities, and Upstream and Downstream Transportation and Distribution, calculated for the first time. The remainder reflects a combination of genuine activity change and a reclassification of the company car scheme from Business Travel into Scope 1. The sections that follow set out the position for each scope and category in turn, together with the intensity ratios that place this year's total in the context of the Group's headcount and turnover.

Scope 1 Direct Emissions

Scope 1 rose from 272.11 to 1,568.67 tCO_2e, and remains the largest single scope in the Group's inventory. Natural gas consumption increased from 168,157 to 301,625 kWh, partly reflecting Colchester's inclusion this year with a full year of recorded consumption. Delivery fleet diesel rose from 95,976 to 580,983 litres, and is the largest single contributor to the increase in Scope 1, reflecting the scale of the Group's delivery operation across its nine regional sites. Delivery fleet petrol contributes a further 2.12 tCO_2e. The company car scheme contributes an additional 11.82 tCO_2e, calculated from mileage using DEFRA's average car factors by fuel type, split across diesel, petrol and electric vehicles within the scheme. Taken together, these sources reflect the fuel and energy directly combusted or consumed by the Group's own fleet and premises during the reporting period, spanning natural gas fired heating at seven of the Group's sites and diesel and petrol used by the delivery fleet operating out of its regional distribution network.

Scope 2 Purchased Electricity

Purchased electricity is reported on both a location based and a market based approach, consistent with dual reporting requirements. On a location based approach, consumption rose from 66.15 to 72.73 tCO_2e, reflecting genuine increases in metered electricity use across the Group's estate, including at Bristol, the Group's largest single site by consumption. On a market based approach, the comparable figures are 13.31 and 15.58 tCO_2e. Bristol, Colchester and Hayes are supplied under renewable tariffs this year, alongside Bournemouth, Brighton and Rowley Regis, which are supplied by Opus Energy. The market based increase reflects Portsmouth's inclusion in the boundary this year, together with increases in consumption at the Group's other sites, with Portsmouth itself, supplied by Drax, accounting for 11.54 tCO_2e of this year's market based total.

Across all nine sites, total electricity consumption for the year was 410,919 kWh, up from 373,746 kWh in 2024-25.

Scope 3 Value Chain Emissions

Scope 3-3, Fuel and Energy Related Activities, rose from 86.02 to 393.78 tCO_2e, calculated directly from the Group's Scope 1 and Scope 2 activity data, covering the well to tank emissions of fuel and electricity together with transmission and distribution losses. Scope 3-4 and Scope 3-9, covering upstream and downstream transportation and distribution respectively, contributed 31.46 and 139.59 tCO_2e for the year. Within downstream transportation, Colchester accounts for 46.37 tCO_2e, close to a third of the category total, reflecting its position as the Group's largest distribution hub by both distance travelled and weight delivered, with Willand the next largest contributor at 27.25 tCO_2e and Bristol the third largest at 16.33 tCO_2e. Scope 3-2, Capital Goods, contributes 85.65 tCO_2e overall, driven by the acquisition of six electric delivery vans and a managed print asset during the reporting period.

Scope 3-5, Waste, is 1.18 tCO_2e for the year, calculated from contractor tonnage across three identified waste streams, General, Recycling, and Organic, each assigned a treatment specific emission factor reflecting its disposal route, whether energy recovery, landfill, or composting. Scope 3-6, Business Travel, is 28.09 tCO_2e, comprising grey fleet mileage, rail and other public transport, and hotel stays across the Group's regional and head office functions. Scope 3-7, Employee Commuting, is 120.70 tCO_2e, calculated by applying the Group's confirmed per employee commuting rate to the current year's headcount of 190 employees, covering personal vehicle, bus and rail modes of travel, with personal vehicle journeys the dominant mode at 117.79 tCO_2e.

Scope 3-1, Purchased Goods and Services, is 1,956.47 tCO_2e and is presented for reference only, given its overlap with the more granular categories set out above, principally Capital Goods and the transportation categories.

Categories Assessed as Immaterial

A number of Scope 3 categories remain assessed as immaterial to the Group's operations for the current reporting period. These include upstream and downstream leased assets, the processing, use and end of life treatment of sold products, franchises, and investments, reflecting the nature of the Group's business as a supplier of workplace products and services rather than a manufacturer, franchisor, or holder of a leased or investment portfolio of the kind that would bring these categories into scope for the current reporting period.

Intensity Trends

Emissions intensity is 12.55 tCO_2e per full time equivalent employee, and 5.96 tCO_2e per £100,000 of annual turnover, against 2.72 and 1.56 tCO_2e respectively in 2024-25. These ratios reflect the wider range of categories assessed this year and the activity data reported for the current period, set against a headcount of 190 employees and an annual turnover of £40,000,000. Taken together with the scope by scope figures set out above, they provide a starting point for the Group's ongoing carbon reduction planning, and a clear basis against which future reporting periods can be measured as the Group continues to develop its approach to managing and reducing its greenhouse gas emissions across its operations, its vehicle fleet, and its wider value chain of suppliers, contractors and distribution partners.



Energy Efficiency, Emissions Management and Reduction Targets

Net Zero

The Business Supplies Group is formally targeting Net Zero by 2045. This inventory provides the updated baseline against which future progress will now be measured, bringing together, for the first time, the fuller range of Scope 3 categories alongside the Group's direct emissions. As this baseline is refined further, reported emissions may rise simply because more of the footprint is being captured, rather than because underlying performance has worsened, a natural consequence of strengthening data collection that should be read alongside any headline trend. It is important that this distinction is understood clearly by anyone reviewing the Group's progress, since a rising total figure in isolation, without reference to the widening boundary behind it, would give a misleading impression of the direction the business is actually travelling in.

Interim Reduction Milestones

Working from the 2025-26 inventory as the baseline year, the Group's pathway to 2045 targets an annual reduction in absolute emissions of between three and five per cent, reviewed each year against the current inventory rather than fixed to a single unbroken line set at the outset. An annual review point of this kind allows the trajectory to be recalibrated as further data becomes available and as data collection matures across the newly assessed categories, without representing a departure from the underlying commitment. This approach also reflects the practical reality that a wider Scope 3 boundary has only now been established, so early years of the pathway are better tracked through steady, incremental annual reductions than through a small number of distant, fixed decade points.

Intensity Ratio Targets

Alongside the absolute target, the Group's Net Zero commitment is supported by intensity based measures, tracking emissions per full time employee and per £100,000 of turnover, both reported on a consistent basis within this inventory. These measures allow genuine efficiency gains to be distinguished from changes in the size or profitability of the business, and give a fairer basis for comparison as the reporting boundary continues to widen and as further categories are brought into scope in future years, complementing the annual absolute reduction target set out above.

Energy Efficiency Actions

Comparing the two reporting years for which energy consumption has now been calculated gives an early, if partial, picture of how the Group's energy use is developing across its regional sites and delivery fleet.

Purchased electricity consumption rose from 373,746 kWh in 2024-25 to 410,919 kWh in 2025-26, reflecting genuine increases at existing sites and the inclusion of Portsmouth within the reporting boundary for the first time this year. Natural gas consumption rose from 168,157 kWh to 301,625 kWh, an increase partly attributable to Colchester's inclusion this year with a full year of recorded consumption, alongside genuine variation in heating demand across the Group's other sites.

Delivery fleet diesel rose substantially between the two years and remains the largest single component of the Group's direct energy consumption. Part of the increase in Scope 1 reflects the company car scheme, previously recorded within business travel, now attributed to Scope 1 in line with the ownership of these vehicles, as set out earlier in this report. With this reclassification applied consistently, future reporting years, built on the same classification basis, will give a clearer measure of whether fleet efficiency is improving from one period to the next. This is precisely why a stable, consistently applied reporting boundary matters so much going forward, since without it, genuine gains in fleet efficiency risk being obscured by movements that are really just a matter of where an existing emission source happens to be recorded.

Going forward, continued monitoring of electricity, gas and fuel consumption across the Group's regional offices, distribution centres and delivery fleet, alongside closer attention to route planning, vehicle specification and driver behaviour, will help ensure that any future changes in activity are met with corresponding gains in efficiency rather than simply higher consumption. Particular attention should be paid to the delivery fleet given its scale within the Group's direct footprint, with route optimisation and a gradual transition towards electric and hybrid vehicles likely to offer the greatest scope for reduction over time, building on the electric vans already introduced at Colchester.

Emissions Management Going Forward

Purchased Goods and Services

Purchased goods and services represent, by a considerable margin, the largest single component of the Group's wider footprint, spanning employment services, transport and logistics services, and the office products, print and workwear categories central to the Group's offering. Better visibility over supplier emissions, whether through direct engagement or through improved data from key suppliers, would allow future reporting to move beyond the current spend based estimate towards a more precise, activity based figure, and would in turn support more meaningful and targeted reduction planning within this category specifically.

Transport and Logistics

Upstream and downstream transport, covering goods brought into the Group's distribution centres and those delivered onward to customers, together form a further significant share of the Group's footprint, with Colchester the largest single contributor within both categories. Closer collaboration with couriers and hauliers on route efficiency, vehicle loading and fuel type offers a practical avenue for reducing this category over time, alongside continued development of the underlying distance and weight data that now supports this year's calculation across both the upstream and downstream categories.

Supplier and Haulier Engagement

More broadly, engaging suppliers, couriers and other partners on their own carbon performance is likely to prove a more effective route to genuine reduction than measures confined solely to the Group's own sites and fleet. As these relationships develop and data quality improves over successive reporting periods, this engagement will become an increasingly central part of how the Group manages, and reports, its progress towards Net Zero. Taken together, the Net Zero commitment, its interim milestones, the accompanying intensity ratio targets, and the practical actions set out across energy efficiency and emissions management, provide a coherent structure within which the Group's emissions performance can be understood, challenged and improved in the years ahead.



Data Quality and Coverage

Emissions source	Data source	Assumptions and data limitations	Type of data
Scope 1	Gas invoices, diesel litres, fleet mileage records, per site	Colchester reported in full this year. Delivery diesel litres accepted as supplied.	Primary activity data, partly estimated, with secondary emission factor
Scope 2, location based	Electricity invoices, per site	All sites metered and invoiced.	Primary activity data with secondary emission factor
Scope 2, market based	Supplier tariff confirmation and invoices	Bristol, Colchester, Hayes 100% renewable. Bournemouth, Brighton, Rowley Regis 92%, Opus Energy, carried forward from prior year.	Primary activity data, partly evidenced by invoice, with secondary emission factor
Scope 3 Category 1, Purchased Goods and Services	Spend data mapped to EEIO categories	Spend based estimate, excluded from total to avoid double counting.	Secondary
Scope 3 Category 2, Capital Goods	Asset purchase records	Two assets over £10,000 threshold, EEIO factor applied by asset type.	Secondary
Scope 3 Category 3, Fuel and Energy Related Activities	Scope 1 and Scope 2 activity data	Calculated automatically using well to tank and transmission and distribution factors.	Primary activity data with secondary emission factor
Scope 3 Category 4, Upstream Transportation and Distribution	Courier mileage records, per site	Distance recorded at route level across multiple stops, not broken out per delivery.	Primary activity data, partly estimated, with secondary emission factor
Scope 3 Category 5, Waste Generated in Operations	Contractor collection records	Actual tonnage by waste stream, treatment route assumed by stream type.	Primary activity data, partly estimated, with secondary emission factor
Scope 3 Category 6, Business Travel	Expense and mileage records	Grey fleet mileage as declared, rail and other travel estimated from spend.	Primary activity data, partly estimated, with secondary emission factor
Scope 3 Category 7, Employee Commuting	Prior year commuting rate and headcount	No survey run this year, rate carried forward from confirmed prior year data.	Estimated
Scope 3 Category 8, Upstream Leased Assets	Operational boundary review	Immaterial, no leased assets identified.	Secondary
Scope 3 Category 9, Downstream Transportation and Distribution	Delivery mileage records, per site	Distance recorded at route level across multiple stops, not broken out per delivery.	Primary activity data with secondary emission factor
Scope 3 Categories 10 to 15	Operational boundary review	10 to 12 not yet assessed. 13 to 15 immaterial, no leased assets, franchises or investments identified.	Secondary

Governance

Responsibility for the accuracy, completeness and ongoing management of the activity data underlying this greenhouse gas inventory should sit with the Group itself, supported by the relevant internal functions best placed to hold each type of record. Finance and procurement functions are typically best placed to provide supplier spend, purchased goods and services data, and utility invoices. Operational and site management functions are typically best placed to provide fuel, vehicle and business travel records, alongside oversight of the delivery fleet and the courier and haulier relationships that underpin the Group's transportation categories. Human resources functions are typically best placed to provide headcount, working pattern and commuting related information. Assigning clear ownership of each data stream in this way is the foundation of a reliable inventory, since no single function is usually well placed to hold every category of data a full greenhouse gas assessment requires.

Good practice suggests that, ahead of each reporting cycle, the Group designates a named owner for each data category, confirms that records available cover the full reporting period without gaps, and retains supporting evidence, invoices, contracts, certificates or equivalent documentation, in a form that can be revisited in future years or produced if the report is ever queried. This is particularly relevant to the Group's electricity supply arrangements, where renewable tariff status depends on confirmation that should be revisited and evidenced each year rather than assumed to carry forward unchanged, and to the delivery fleet, where fuel and mileage records are best captured consistently across the full vehicle fleet as it develops. Where a figure must be estimated or an assumption applied, because complete records are not available, the reason for that assumption should be recorded at the time, rather than reconstructed retrospectively, so that anyone reviewing the report later can see clearly what was measured and what was assumed.

Embedding this kind of governance is what allows the Group's carbon reporting to improve meaningfully from one year to the next, since consistent ownership and record keeping make it possible to identify, with confidence, where a change in reported emissions reflects a genuine change in activity, and where it instead reflects better data, a corrected assumption, or a wider reporting boundary than before, as has been the case at several points across this year's inventory relative to the position reported previously. Treated this way, the annual inventory becomes a natural extension of how the Group already manages its regional sites, its distribution network and its wider supplier relationships, rather than a standalone exercise conducted separately from them each year.

PPN 006 Compliance Declaration

PPN 006 compliance area	Disclosure
Reporting entity	The Business Supplies Group Limited
Reporting period	1 April 2025 to 31 March 2026
Publication details	Publication date: 22 July 2026. Prepared by ESG Pro Limited.
Reporting boundary	Operational control approach, covering ten regional offices and eight distribution centres across the United Kingdom.
Included sites and operations	Headquarters and Print Factory in Bristol, together with regional sites at Rowley Regis, Brighton, Colchester, Bournemouth, Willand, Slough, Portsmouth and Hayes. Direct fuel combustion, delivery fleet and company car scheme, purchased electricity, purchased goods and services, capital goods, upstream and downstream transport, waste, business travel and employee commuting.
Methodology	The report follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, the Corporate Value Chain Scope 3 Standard, UK Government GHG Conversion Factors issued by DESNZ and DEFRA, and an EEIO spend based methodology for relevant Scope 3 categories.
Scope 1 energy use	301,625 kWh from natural gas, 6,228,138 kWh from delivery diesel, 9,300 kWh from delivery petrol, and 47,437 kWh from the company car scheme.
Scope 2 energy use	410,919 kWh from purchased electricity.
Scope 1 emissions	1,568.67 tCO_2e, comprising 61.14 tCO_2e from natural gas, 1,493.60 tCO_2e from delivery diesel, 2.12 tCO_2e from delivery petrol, and 11.82 tCO_2e from the company car scheme.
Scope 2 emissions	Location based Scope 2 emissions are 72.73 tCO_2e. Market based Scope 2 emissions are 15.58 tCO_2e, reflecting confirmed renewable tariffs at Bristol, Colchester and Hayes, and a 92% renewable share at Bournemouth, Brighton and Rowley Regis.
Scope 3 categories reported	Category 1 Purchased Goods and Services, Category 2 Capital Goods, Category 3 Fuel and Energy Related Activities, Category 4 Upstream Transportation and Distribution, Category 5 Waste Generated in Operations, Category 6 Business Travel, Category 7 Employee Commuting, and Category 9 Downstream Transportation and Distribution.
Total reported emissions	2,384.68 tCO_2e, excluding Scope 3 Category 1 Purchased Goods and Services, and reflecting the market based Scope 2 figure.
Purchased Goods and Services treatment	Scope 3 Category 1 is disclosed separately at 1,956.47 tCO_2e and excluded from the total to avoid potential double counting with Categories 2, 4 and 9.
Categories under assessment or immaterial	Scope 3 Category 8, Upstream Leased Assets, has been assessed as immaterial. Categories 10, 11 and 12 have not yet been assessed against the Group's operations. Categories 13, 14 and 15 have been assessed as not applicable.
Intensity ratios	12.55 tCO_2e per FTE and 5.96 tCO_2e per £100,000 annual turnover, based on 190 FTE and £40,000,000 turnover.
Energy efficiency actions	The report includes actions and management priorities covering delivery fleet fuel consumption, route planning and vehicle specification, site electricity monitoring, renewable tariff verification, and engagement with suppliers, couriers and hauliers on purchased goods and transport related emissions.
Emissions reduction targets	Net Zero ambition by 2045, interim absolute reduction target of approximately three to five percent per year reviewed annually, and intensity reduction targets based on tCO_2e per FTE and tCO_2e per £100,000 turnover.
Data quality and assumptions	The report includes a data quality and coverage table identifying data sources, assumptions, limitations and the type of data used for each reported category.
Governance and responsibility	The Business Supplies Group remains responsible for data accuracy, completeness, approval and internal review of the activity data used in the greenhouse gas inventory.

Declaration and Sign Off

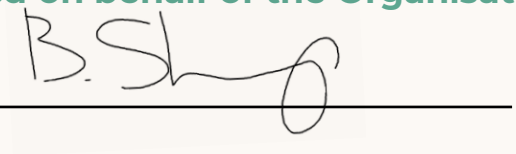
This Carbon Reduction Plan has been completed in accordance with PPN 006 and the associated guidance and reporting standard for Carbon Reduction Plans.

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 has 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 Organisation:



Date: 31.07.2026

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