



THE BUSINESS SUPPLIES GROUP LTD

CARBON REDUCTION PLAN PPN 06/21

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Carbon Reduction Plan

PPN 06/21 2024-25

Reporting Period: 1 April 2024 – 31 March 2025

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Prepared by: ESG PRO Limited

Introduction - About The Business Supplies Group Limited

The Business Supplies Group Ltd (BSG) is one of the UK's leading independent office supplies companies, offering a comprehensive, single-source solution for all business supply needs. With decades of industry expertise, BSG delivers high-quality products and services tailored to organisations of all sizes.

Headquartered in Bristol, which is home to both the company's central office and its dedicated Print Factory, BSG operates across 12 locations, including a workwear production facility in the West Midlands and 10 regional sites. Supported by a team of approximately 200 employees, the Group is committed to delivering exceptional customer service and acting as a trusted partner for clients nationwide.

BSG's diverse service offering includes:

- **Office Products**
- **Litho & Digital Print**
- **Office Interiors**
- **Catering & Janitorial**
- **Tools & Facilities**
- **Workwear & PPE**
- **Corporate Merchandise**
- **Managed Print Solutions**

By integrating local expertise with national reach, BSG delivers efficient, responsive, and tailored workplace solutions across a wide range of sectors and geographic regions.

The Group manages procurement, logistics, and customer service functions in support of its client base, with a focus on operational consistency across its member companies. Through its integrated model, BSG coordinates supply chain activities and resource allocation while maintaining the operational autonomy of its individual businesses. This approach is designed to facilitate nationwide coverage, ensure consistency of service and offer a diverse product range, while retaining localised customer engagement and the flexibility to tailor solutions to specific client needs.

As part of its broader commitment to ethical operations and sustainability leadership, BSG recognises the significance of Public Procurement Notice (PPN) reporting. Introduced by the UK Government, the PPN framework is intended to improve the consistency, transparency and quality of disclosures related to carbon reduction and social value within public sector procurement. By adhering to PPN requirements, organisations not only meet regulatory expectations but also play an

active role in promoting higher standards of responsible sourcing and corporate accountability.

For BSG, this PPN report represents more than a statutory requirement. It serves as a strategic tool that enhances visibility across the Group's sustainability efforts and strengthens alignment with public sector priorities. By disclosing its carbon reduction initiatives, net zero trajectory and broader social value contributions, BSG is better equipped to monitor progress, identify improvement opportunities and support informed decision-making. This marks the Group's fourth formal disclosure and the first delivered in partnership with ESG Pro Ltd, demonstrating BSG's ongoing commitment to transparency and continuous improvement in sustainability performance.

Methodology

BSG has retained full responsibility for the internal controls governing the collection, management and verification of the data presented in this Carbon Reduction Plan. In developing this report, the Group has worked closely with ESG Pro Ltd to ensure that all emissions calculations are robust, transparent and aligned with recognised reporting standards. The methodology adopted follows the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, as well as the Corporate Value Chain (Scope 3) Standard—both of which are globally accepted frameworks for consistent and credible emissions assessment across business operations and supply chains.

All emissions disclosed in this plan have been calculated using the most recent UK Government GHG Conversion Factors for Company Reporting, issued by the Department for Energy Security and Net Zero in collaboration with DEFRA. These conversion factors provide a uniform national standard for emissions reporting and support compliance with the UK's regulatory requirements under PPN 06/21, including those relating to Carbon Reduction Plan disclosures.

For the reporting period spanning 1 April 2024 to 31 March 2025, BSG has completed its fourth annual greenhouse gas emissions report, and its first in collaboration with ESG Pro Ltd. This submission provides a detailed account of the Group's emissions across its operational activities and relevant parts of the value chain. The findings offer valuable insights to inform strategic decision-making and support continuous environmental improvement in line with the expectations set out under PPN 06/21.

For Scope 1 emissions, BSG identified and quantified all direct fossil fuel usage at each site, primarily involving natural gas used for space heating and diesel consumed by company-owned vehicles. Reported activity data, such as kilowatt hours for gas and litres for fuel, were multiplied by the corresponding emissions factors published in the UK Government's 2024 GHG Conversion Factors. For diesel,

energy usage was further calculated using standard net calorific values to convert litres into kilowatt hours, ensuring accurate reporting of all on-site combustion-related emissions.

Scope 2 emissions were calculated by assessing electricity consumption at each operational site. Energy providers, including Opus Energy, British Gas and EDF Energy, were reviewed to determine the renewable energy mix where available. A market-based method was applied, discounting the renewable proportion and calculating emissions for the non-renewable portion only. The appropriate grid emissions factor from the 2024 UK Government dataset was used to derive the site-specific emissions in tonnes of carbon dioxide equivalent. Only market-based Scope 2 emissions have been reported, in line with the company's energy supplier disclosure practices.

Scope 3 Category 1 emissions, relating to Purchased Goods and Services, were estimated using the spend-based method. This approach applies industry-average emissions factors to financial expenditure data across procurement categories. While this method does not offer the precision of supplier-specific or activity-based data, it provides a useful high-level view of supply chain emissions. These estimates are used internally for awareness and monitoring but are excluded from the organisation's total emissions figure in line with SECR best practice.

Scope 3 Category 5 emissions from Waste Generated in Operations were calculated using a spend-based methodology due to the absence of waste tonnage data. A weighted average emission factor was applied based on recognised industry figures for waste disposal and water supply. Although this approach introduces a higher level of uncertainty, it provides a reasonable interim estimate consistent with GHG Protocol guidance.

Scope 3 Category 6 emissions from Business Travel were calculated using data on employee journeys by road and overnight hotel stays. Distances travelled were multiplied by emissions factors for average passenger vehicles from the 2024 UK Government dataset. Hotel stays were accounted for using standard benchmarks for energy and emissions per night. This method captures the indirect environmental impact of work-related travel activities in a consistent and measurable way.

Scope 3 Category 7 emissions from Employee Commuting were estimated based on self-reported data collected through ESG assessment questionnaires. Employees provided information on commuting modes, distances and frequency, which were then annualised to reflect a typical working year. Each travel mode, such as car, train, bus, cycling or walking, was assigned an appropriate emissions factor from the 2024 conversion dataset, resulting in a reliable estimate of the commuting-related emissions for the reporting period.

BSG intends to undertake an annual review of its Scope 3 emissions in line with the Greenhouse Gas Protocol. This process would help the organisation assess the relevance, materiality, and data quality of all fifteen Scope 3 categories. Through

regular reassessment, BSG could enhance its understanding of indirect emissions and progressively expand its reporting coverage beyond the currently reported areas of procurement, waste, travel, and commuting.

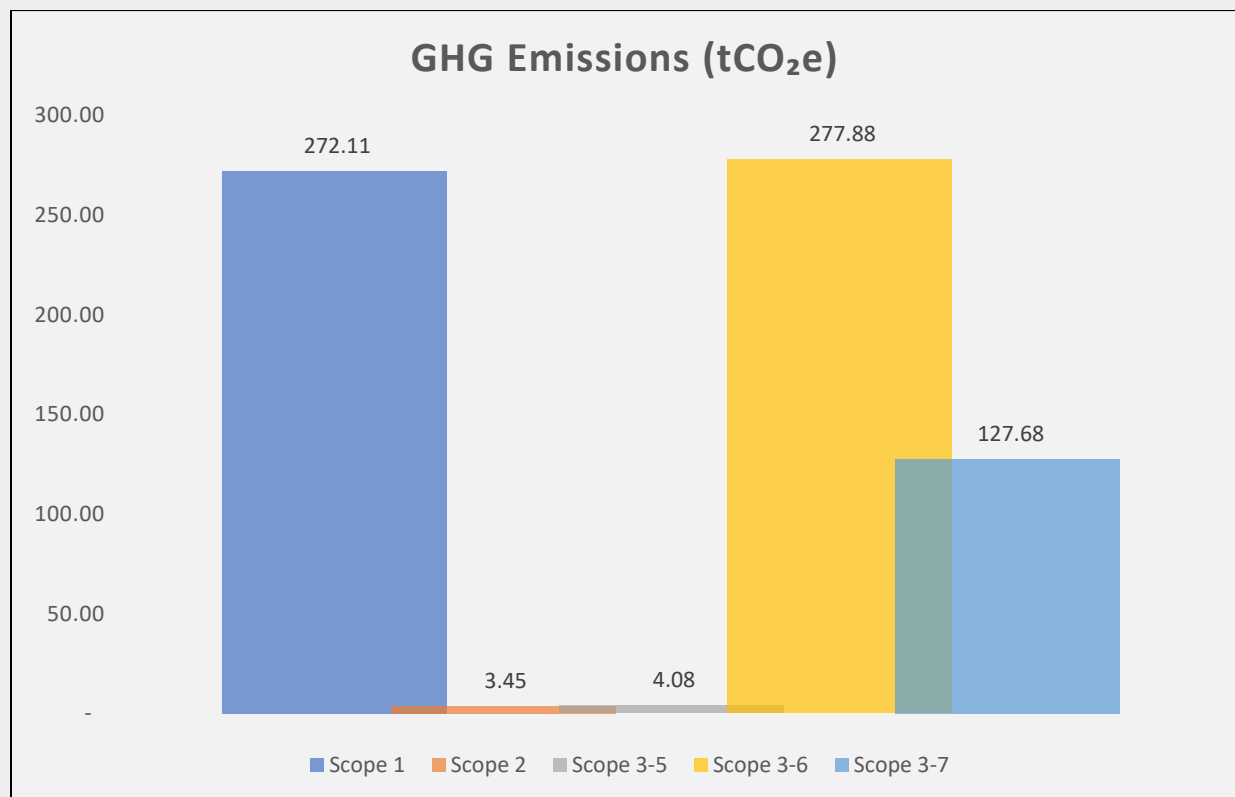
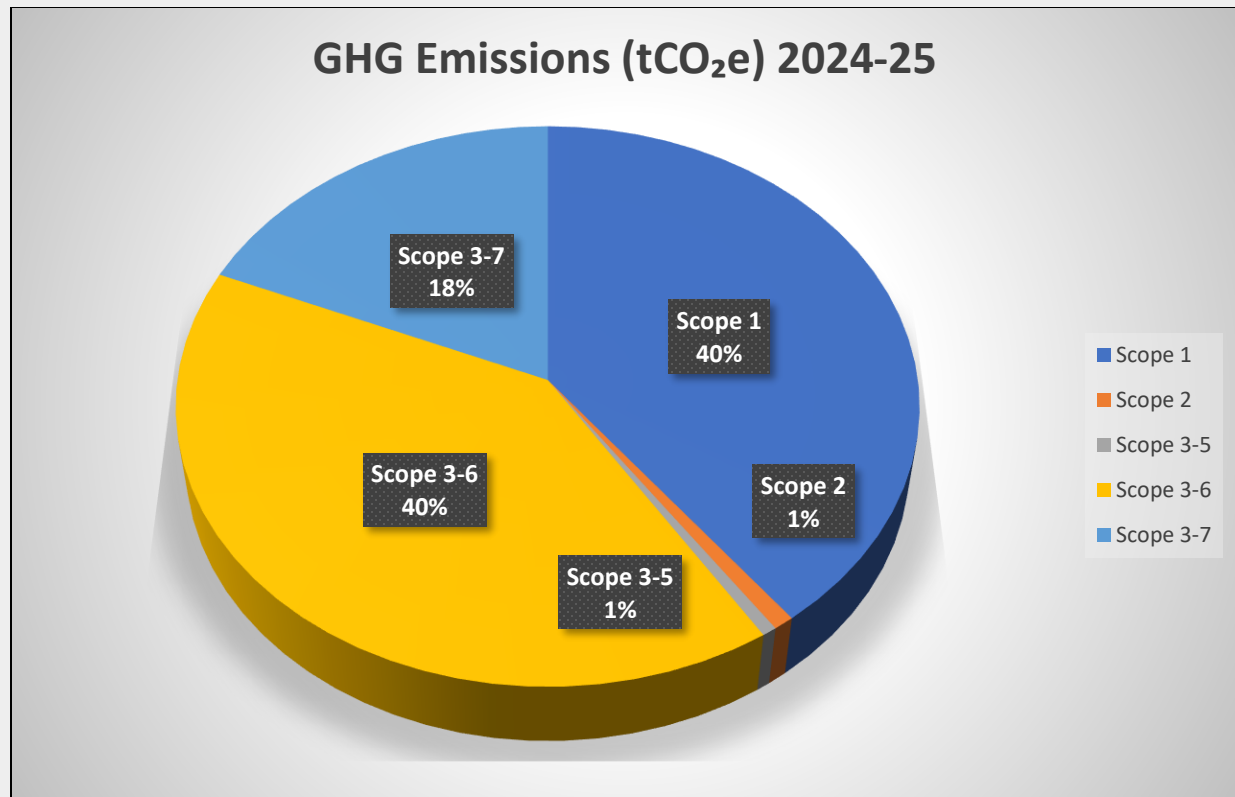
All data was compiled using operational control as the organisational boundary. Emissions intensity metrics were calculated using total tCO₂e values per full-time equivalent (FTE) and per £100,000 of turnover. Where estimations were required, these were made conservatively and consistently with previous reporting periods, ensuring a robust foundation for year-on-year comparison and long-term progress monitoring.

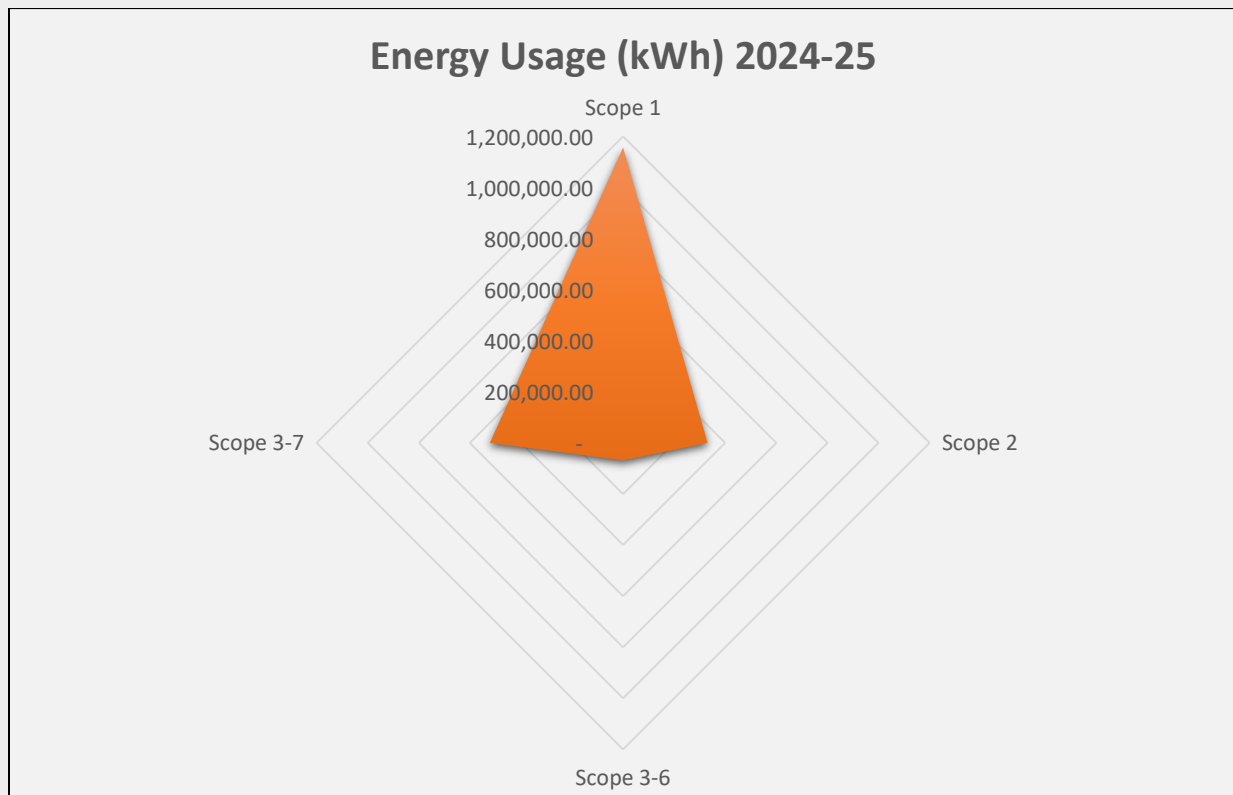
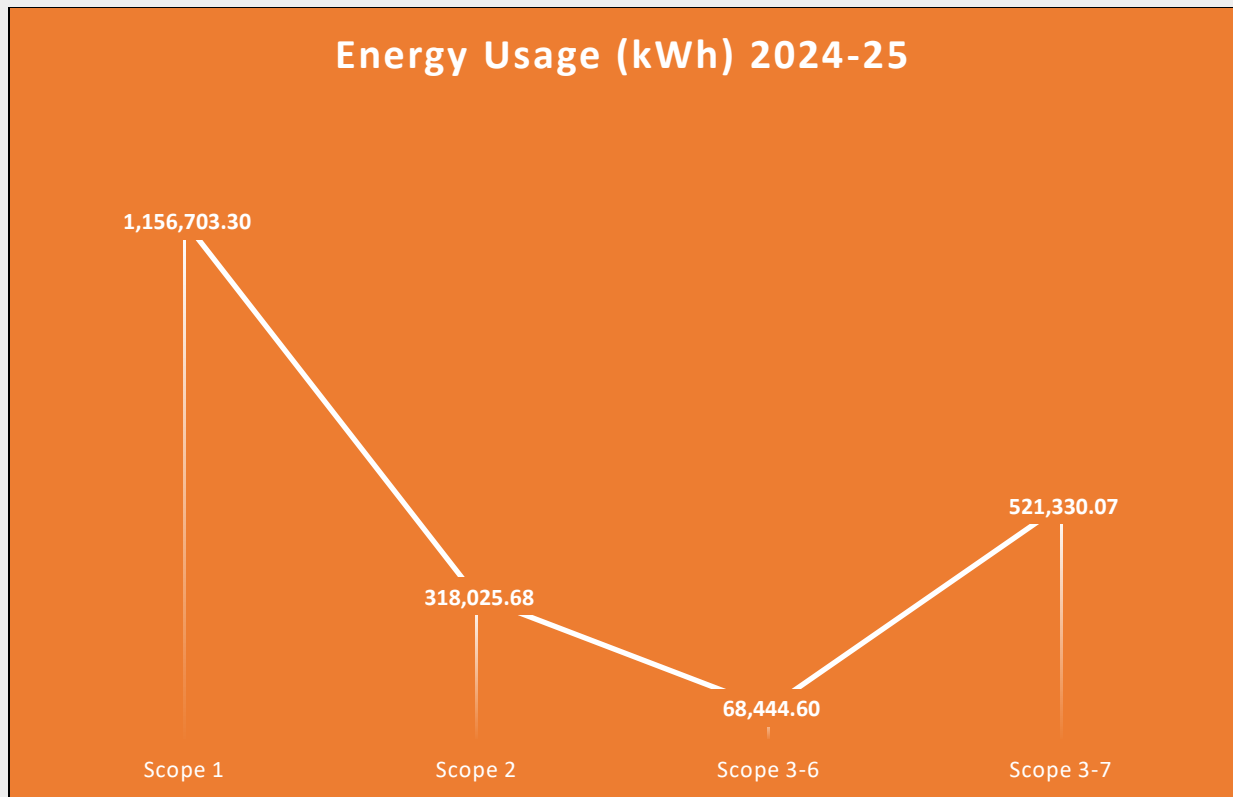
Greenhouse Gas Inventory 2024

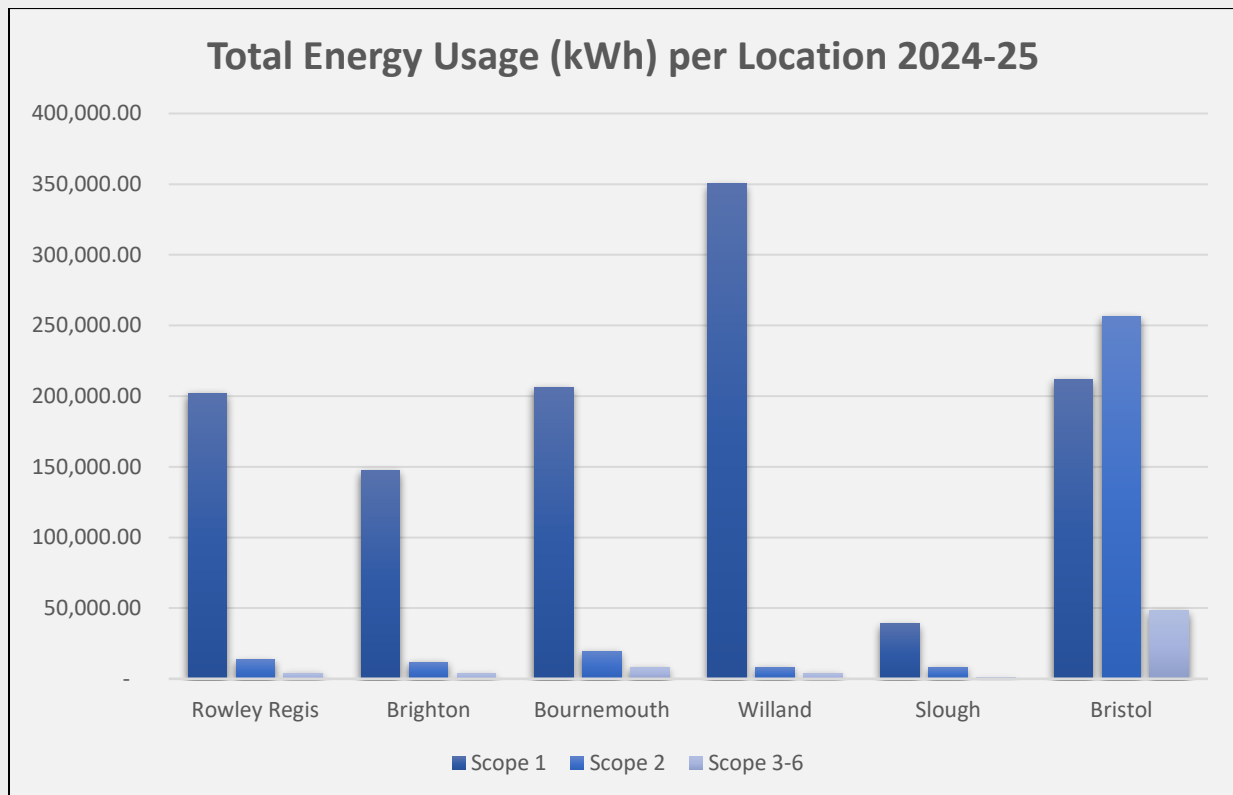
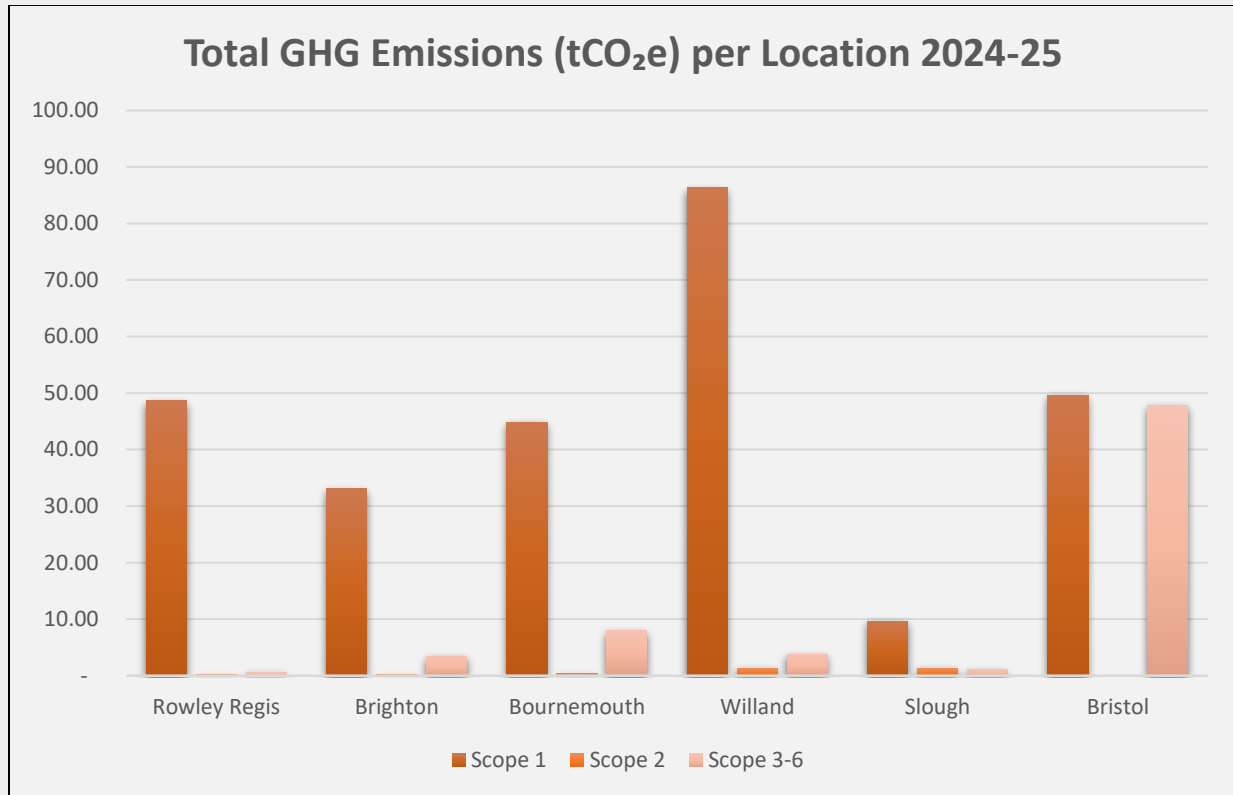
2024-2025	GHG Emissions (tCO ₂ e)	Energy Use (kWh)
Scope 1	272.11	1,156,703
Scope 2	3.45	318,026
Scope 3-1 PG&S*	1,944.77	N/A
Scope 3-5 Waste	4.08	N/A
Scope 3-6 Business Travel	277.88	68,445
Scope 3-7 Employee Commuting	127.68	521,330
Total	685.20	2,064,504

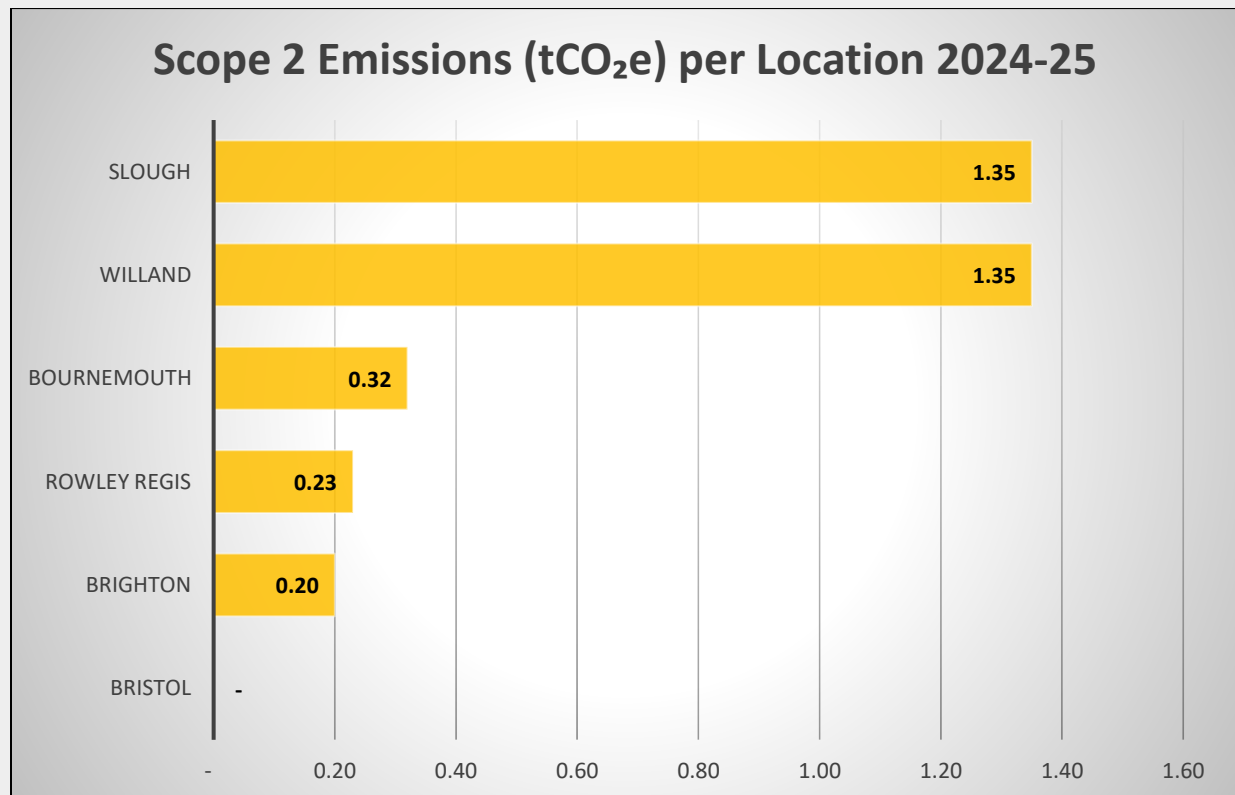
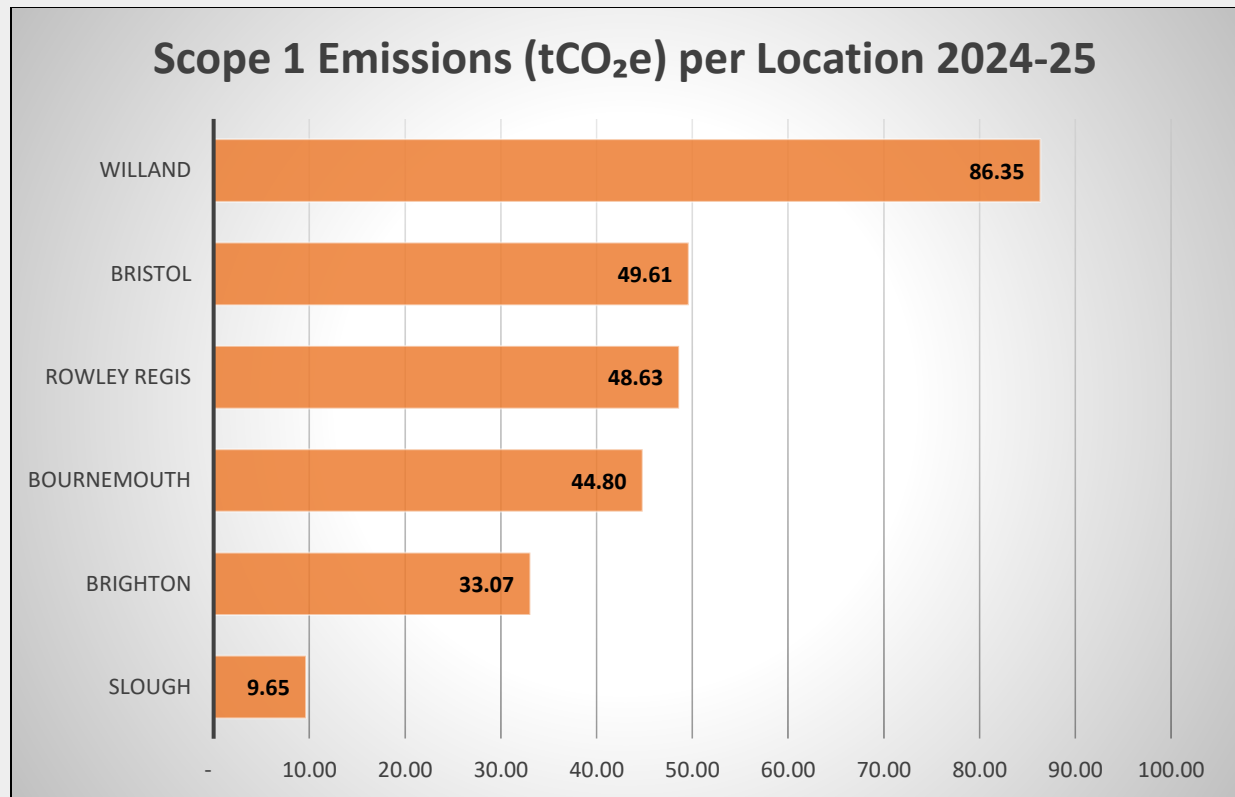
* Scope 3, Category 1 (Purchased Goods and Services) emissions are excluded from the total, as explained in the appendix.

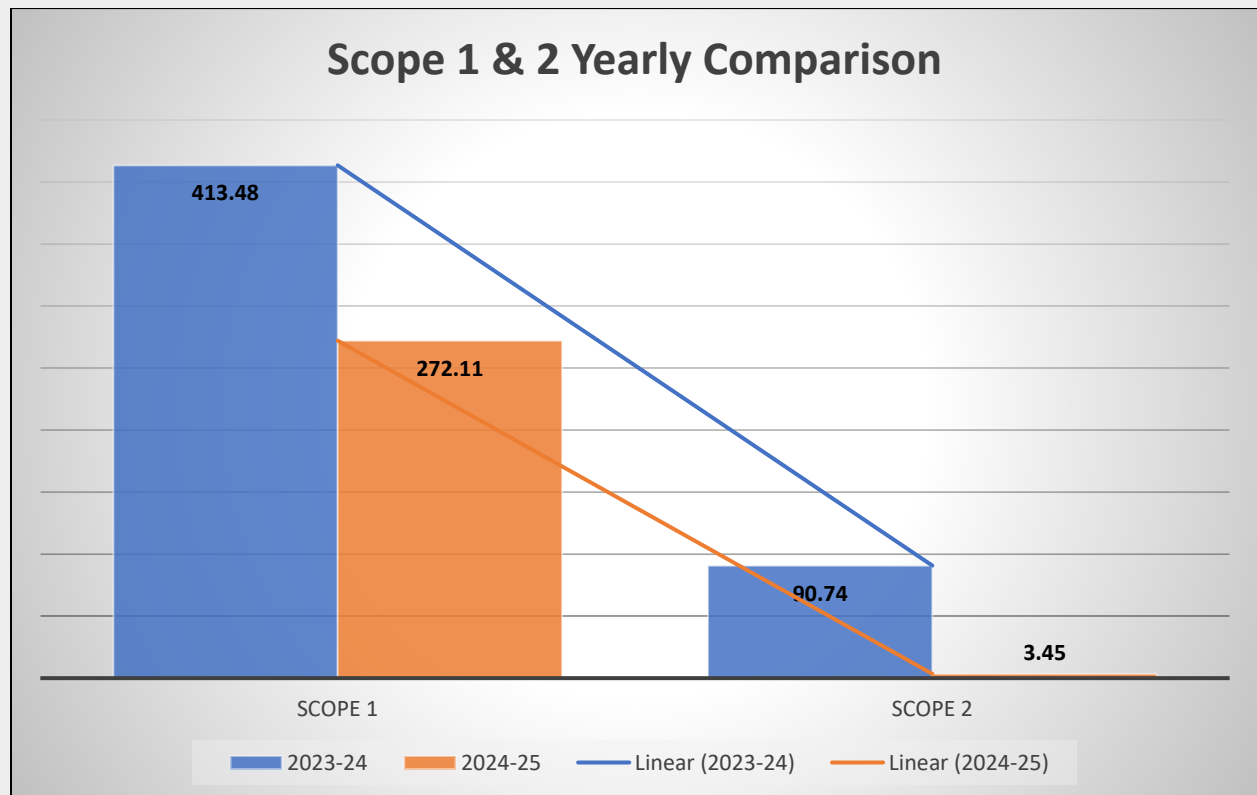
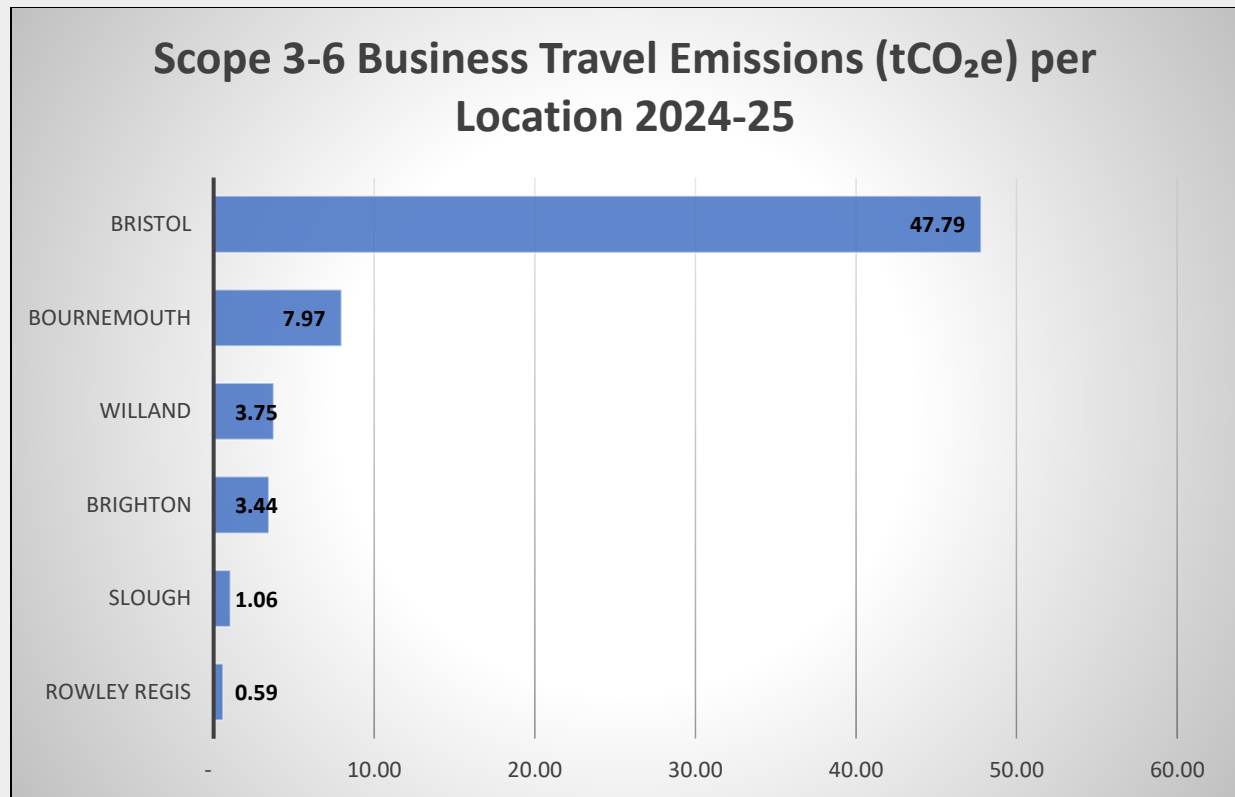
Intensity Ratio	tCO ₂ e	kWh
per Full-Time Employee (FTE)	3.41	10,270
per £100,000 Revenue	1.96	5,899











Emission Reduction Targets

Absolute Reduction Targets

The Business Supplies Group Limited has set out a long term strategy with the objective of achieving net zero greenhouse gas emissions by 2045. This strategic direction includes a planned 100 per cent reduction in Scope 1 and Scope 2 emissions, alongside a 50 per cent reduction in Scope 3 emissions over the same period. While these targets represent the organisation's intended pathway, they are not a formal commitment at this stage.

To support steady progress, indicative milestones have been outlined. For Scope 1 and Scope 2 emissions, the strategy follows a linear trajectory, with a 25 per cent reduction by 2030, a 50 per cent reduction by 2035, a 75 per cent reduction by 2040 and a full 100 per cent reduction by 2045. For Scope 3 emissions, the goal is a 50 per cent reduction by 2045, with interim progress expected to follow a proportionate path informed by ongoing supplier engagement and procurement decisions.

Where residual emissions remain in Scope 1 or Scope 2, the organisation anticipates using recognised carbon offsetting schemes that align with UK best practice. By 2045, any remaining residual emissions are expected to be addressed through the purchase of independently verified carbon offsets, such as those certified under the Gold Standard or similar internationally recognised frameworks.

Intensity Ratio Reduction Targets

In addition to absolute reductions, the strategy includes emissions intensity targets to account for anticipated business growth. Current emissions are reported at 3.41 tonnes of carbon dioxide equivalent per full time equivalent and 1.96 tonnes of carbon dioxide equivalent per £100,000 of turnover.

The intended trajectory is to reduce Scope 1 and Scope 2 intensity to zero by 2045, with interim reductions following the same pattern as the absolute pathway. For Scope 3 emissions, the intensity target aligns with the absolute aim of a 50 per cent reduction by 2045. These reductions are expected to be driven by improved operational efficiencies, active supplier engagement and the adoption of lower carbon technologies across the value chain.

Emissions Management

Implemented Measures

The Business Supplies Group Limited has already taken a range of measures to reduce its environmental impact across key areas of operation. Within its fleet, all vehicles are maintained in accordance with manufacturer specifications, and drivers receive training to support fuel-efficient driving styles. While a transition to electric vehicles is under consideration, hybrid and low-emission options are already used for business travel where appropriate.

BSG has strengthened its approach to travel by encouraging the use of virtual meetings and implementing formal policies that support public transport and shared mobility. Hybrid working is promoted across the organisation to help reduce commuting-related emissions. In terms of energy use, various energy conservation measures have been implemented across BSG's facilities, including roof insulation, maximisation of natural lighting, regular HVAC system maintenance, and the use of environmentally responsible products.

Digital infrastructure and office practices have also been optimised. Cloud computing is now used in place of on-site systems, with additional efficiency gains achieved through data centre cooling improvements and responsible e-waste management. Printing environments are equipped with certified equipment and print management tools, and procurement policies ensure the use of FSC-certified paper. In shared spaces, sustainable practices such as Fair Trade procurement, the elimination of single-use plastics, and accessible recycling have been embedded into day-to-day operations.

Scope 1 – Direct Emissions

To address Scope 1 emissions, BSG could pursue a phased decarbonisation of its fleet by introducing electric and hybrid vehicles in line with operational requirements and infrastructure readiness. This strategy could be supported by investment in charging points at key locations and integration of telematics to optimise vehicle usage and fuel efficiency. Additionally, the organisation may undertake a comprehensive review of heating systems across its estate to identify opportunities to replace legacy gas boilers with low-carbon alternatives such as air-source or ground-source heat pumps. Improvements in building automation and control systems could further enhance efficiency and reduce reliance on fossil fuels.

Scope 2 – Purchased Electricity

BSG may consider aligning its electricity procurement practices with net zero objectives by transitioning to renewable energy tariffs through reputable providers. Demand-side measures could also play a critical role, including the installation of LED lighting systems, occupancy sensors, and smart meters for real-time energy

monitoring. Investment in building fabric improvements—such as insulation upgrades and glazing enhancements—could reduce electricity demand for heating and cooling.

Scope 3, Category 1 – Purchased Goods and Services

Reducing supply chain emissions presents a significant opportunity for impact. BSG could develop a sustainable procurement framework that embeds lifecycle emissions, supplier disclosures, and environmental accreditations into procurement decisions. Supplier engagement programmes may be introduced to support capacity building and emissions reporting among strategic partners. The Group could also explore partnerships with low-carbon logistics providers and adopt purchasing practices that prioritise durability, recyclability, and resource efficiency, thereby reducing the overall carbon intensity of procured goods and services.

Scope 3, Category 5 – Waste

In seeking to lower emissions from waste, BSG might explore harmonising waste management practices across all locations to ensure consistency and maximise recovery rates. Implementation of centralised waste tracking could help identify high-volume waste streams and inform targeted reduction strategies. The organisation may also investigate opportunities to partner with waste contractors that offer advanced recycling, material reuse, or energy-from-waste solutions. Internally, BSG could support behavioural change through training, communications, and office-level waste audits to embed a culture of waste minimisation.

Scope 3, Category 6 – Business Travel

To manage business travel emissions, BSG could refine its travel policy to more explicitly favour low-emission modes such as rail and electric vehicle hire. Implementation of digital booking platforms with integrated emissions tracking could help managers monitor travel-related impacts and set thresholds for approval. The organisation may also introduce carbon budgeting or internal carbon pricing models to incentivise departments to reduce travel emissions. Longer term, strategic planning of meetings and events around sustainable transport hubs could help lower the environmental footprint of inter-site collaboration.

Scope 3, Category 7 – Employee Commuting

Reducing commuting emissions may involve a combination of behavioural and structural changes. BSG could promote active travel through secure bike storage, shower facilities, and salary sacrifice schemes for bicycles and e-bikes. Electric vehicle charging points and discounted public transport passes could further support a modal shift. Employee surveys and location-based commuting assessments could help the organisation tailor interventions to workforce needs.

Hybrid working policies will remain a key tool, potentially complemented by incentives for remote collaboration and local co-working solutions where feasible.

Annual Scope 3 Review

Looking ahead, BSG is committed to enhancing the depth and accuracy of its Scope 3 emissions reporting through a structured programme of continuous review. In line with the principles set out in the Greenhouse Gas Protocol, the Group will undertake periodic reassessments of all fifteen Scope 3 categories to evaluate their relevance, materiality and the quality of available data. This process is intended not only to ensure that BSG maintains alignment with evolving best practices but also to identify opportunities to broaden the scope of its indirect emissions reporting over time.

Currently, BSG reports on Scope 3 emissions from procurement, waste, business travel and employee commuting. However, the organisation acknowledges that a significant proportion of its environmental impact may reside in other upstream or downstream activities that are not yet captured in full. By engaging in annual reviews, BSG can improve the granularity and completeness of its data, assess where more robust methodologies may be applied, and progressively incorporate additional Scope 3 categories where material.

This forward-looking approach reflects BSG's broader commitment to transparency, accountability and the development of a more comprehensive understanding of its full carbon footprint. As methodologies improve and data becomes more accessible, the Group aims to use these insights to support more strategic emissions reduction planning and contribute meaningfully to the wider decarbonisation agenda.

Continuous Improvement

A culture of continuous improvement underpins BSG's approach to emissions reduction. The organisation may benefit from regular performance reviews, improved data collection processes, and the periodic refinement of reduction strategies. As technologies advance and new best practices emerge, BSG could revise its operational approaches to align with evolving standards in carbon management. Engagement with employees, suppliers, and external stakeholders will remain an essential part of fostering innovation and supporting long-term sustainability objectives.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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 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 has 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 Supplier:



Date: 18th July 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>