



Carbon Reduction Plan: 2024-5

Supplier name: SARD JV Ltd

Publication date: 15/09/2025

SARD JV Ltd is committed to achieving Net Zero emissions by 2045.

Reporting and Methodology

We have included Scope 1, Scope 2 and a subset of Scope 3 emissions in line with the minimum requirements set out in Public Procurement Notice PPN 06/21.

The calculations were completed on the SmartCarbon™ Calculator using the UK Government emissions factors and ONS Atmospheric emissions: greenhouse gas emissions intensity by industry.

We have adopted the Operational Control approach to establishing the boundary. This methodology is adopted in line with the Greenhouse Gas Protocol.

We do not have company owned or operated vehicles. We have reported emissions from business travel undertaken in employee vehicles by mileage claimed. We have reported emissions from other business travel by expenditure.

We have reported emissions from employee commute using national transport statistics and number of FTE employees. We are aware that this is likely to be an overestimate as our staff mainly work close to their local regional office, some commuting by bicycle or on foot and some in electric vehicles. This is something we will look at calculating in more detail in future years.

We have reported estimated emissions from working from home.

We have reported emissions from waste by estimated quantity - very minimal office and domestic waste of less than 5kg per week.

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.

Note: Our baseline was originally calculated manually using the UK Government GHG Conversion Factors for Company Reporting (2023 condensed set), requiring granular travel and emission data. In 2025 we adopted the Smart Carbon Lite Calculator which applies a more streamlined methodology, using broader data such as spend-based travel costs and averaged commuting and home-working footprints based upon standardised assumptions.

To ensure consistency, we re-calculated the baseline year using the Smart Carbon Lite system, which produced higher figures than the original manual calculations. While we recognise that this is less precise at activity level, and may overestimate emissions, as a company with a relatively small footprint we have decided to use the Smart Carbon methodology going forward as it provides a more proportionate and resource-efficient means of reporting and tracking reduction trends.

We are therefore re-publishing the baseline figures as below.

Baseline Year: 1st May 2023 - 30th April 2024 (FY 2023-4)

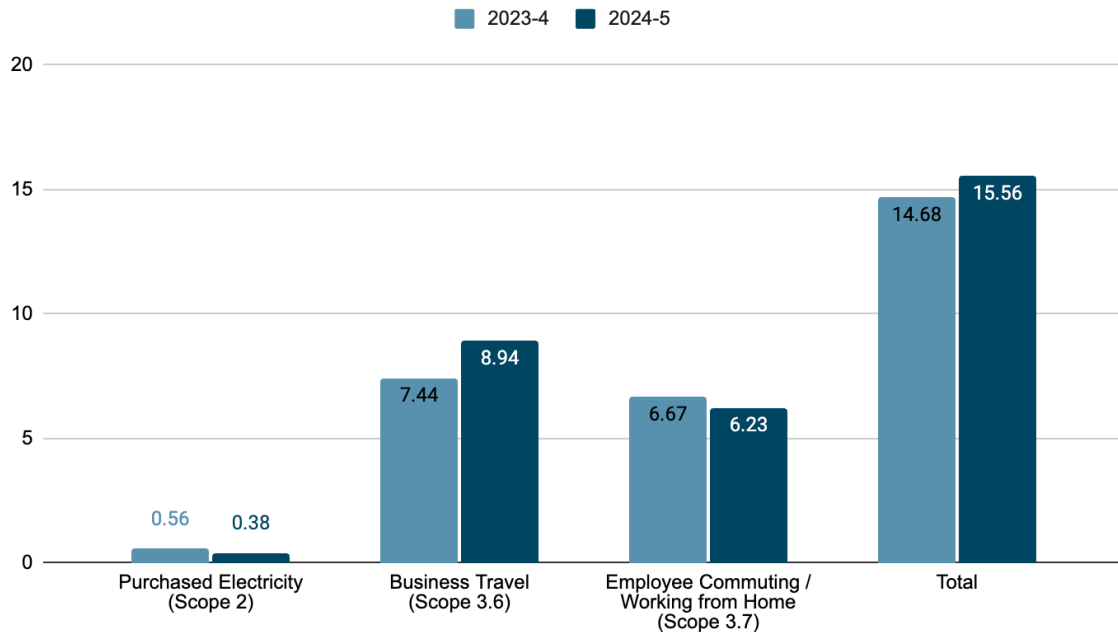
EMISSIONS (tCO₂e)	(tCO₂e)
Total Scope 1	0
Total Scope 2	0.56
Scope 3.4 (Upstream transportation and distribution)	0
Scope 3.5 (Waste generated in operations)	0.01
Scope 3.6 (Business Travel)	7.44
Scope 3.7 (Employee Commuting)	6.67
Scope 3.9 (Downstream transportation and distribution)	0
Total Scope 3	14.12
Total Emissions - baseline year	14.67

Current: 1st May 2024 - 30th April 2025 (FY 2024-5)

EMISSIONS (tCO ₂ e)	(tCO ₂ e)	Change from Base Year
Total Scope 1	0	0
Total Scope 2	0.38 (purchased electricity)	Down 32%
Scope 3.4 (Upstream transportation and distribution)	0	0
Scope 3.5 (Waste generated in operations)	0.01	0
Scope 3.6 (Business Travel)	7.78 - flights 0.01 - taxi and bus 0.55 - rail 0.60 - travel in employees own vehicles Total: 8.94	Up 20%
Scope 3.7 (Employee Commuting)	0.54 - commuting 5.64 - estimated working from home emissions Total: 6.23	Down 7%
Scope 3.9 (Downstream transportation and distribution)	0	0
Total Scope 3	15.18	Up 7.5%
Total Emissions	15.56	Up 6%

Emissions by Included Scope (tCO₂e)

Scope 3.5 (0.01 tCO₂e) not shown



Emissions reduction targets

Our target remains an 11% reduction in in-scope emissions by 2029. While overall emissions rose this year, electricity use fell by 32% and commuting emissions by 7%. The 20% increase in business travel is in part due to the change in methodology to a cost-based approach and I expect this to stabilise.

As digital suppliers, we are aware that the majority of our carbon footprint will be from secondary services that we procure, such as cloud hosting and digital solutions. While we are not currently reporting these emissions, we have calculated them separately and will be continuing our culture of responsible procurement to make further reductions in the categories not listed on this report.

Carbon Reduction Approach

As a small organisation without our own premises, our operational control over many areas is limited. However, we already have in place several environmental management measures, upon which we aim to build, such as:

- We lease our main Kent office in a building certified to meet the BREEAM (Building Research Establishment Environmental Assessment Method) 'Excellent' standard, incorporating cutting edge energy efficiency and innovative technologies, including a biomass boiler and solar panels. Our Scope 1 emissions are now negligible as we are not

reliant on purchased gas to heat the buildings, and 100% of the purchased electricity is renewable.

- Using virtual meetings as standard both internally and externally, avoiding unnecessary travel
- Encouraging public transport and car sharing where business travel is unavoidable, especially for longer journeys
- Being fully cloud based for both our operational and our production software. In this way we are able to reduce Scope 2 energy use in our own premises. The services we use are procured from large suppliers who are able to maintain cutting edge environmental arrangements, such as Amazon Cloud. Such infrastructure is known to be up to 4 x more efficient than maintaining on-premises solutions.
- Incorporating an Environmental Policy in our staff handbooks and building engagement of this at onboarding and awareness training.

The Future

Where resources allow, we aim to continue our work in reducing carbon emissions by:

- Ensuring our key suppliers are not only committed to Net Zero but that we are making the most efficient use of resources such as server and cloud storage.
- Improving our carbon tracking in order to improve our reporting and planning and identify where improvements can be made
- When resources allow, expanding our reporting beyond what is required for PPN 06/21 to include other relevant Scope3 categories.

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](#) 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 have 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 Supplier:

A handwritten signature in blue ink, appearing to read 'NALddk', with a long horizontal flourish extending to the right.

Naomi Liddle

Operations Director

Date: 16/09/2025