Carbon Reduction Plan

S.I. Sealy & Associates Limited

Date: August 2026
REVISION: P01

Report for

S.I. Sealy & Associates Limited

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Document Revisions

No.	Details	Date	Checked By	Authorised By
P01	Carbon Reduction Plan 2025/26 annual emissions update and year-on-year comparison	12/08/2026	MP	DM

S.I. Sealy & Associates Limited

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Table of Contents

1 Commitment to achieving net zero

S.I. Sealy & Associates Limited is committed to achieving Net Zero greenhouse gas emissions across its UK operations by 2050.

This Carbon Reduction Plan has been prepared to summarise S.I. Sealy & Associates Limited's organisational carbon footprint, confirm its commitment to achieving Net Zero greenhouse gas emissions by 2050, and set out the carbon reduction measures being implemented and planned across its UK operations.

This document has been prepared in accordance with PPN 006 and the associated technical standard for Carbon Reduction Plans. It will be reviewed and updated at least annually, approved by the Directors, and published on S.I. Sealy & Associates Limited's UK website.

1.1 Supplier and organisational boundary

Supplier name	S.I. Sealy & Associates Limited
Company number:	02588550
Registered address:	Inwood Court, Stuart Road, Bredbury, Stockport, SK6 2SR
Website:	www.sisealy.co.uk
Publication date:	12 August 2026

This Carbon Reduction Plan applies to S.I. Sealy & Associates Limited as the bidding supplier entity. The organisational boundary has been defined using the operational control approach and covers the company's UK operations.

S.I. Sealy & Associates Limited operates from its Bredbury office at Inwood Court, Stuart Road, Bredbury, Stockport, SK6 2SR. The reporting boundary covers all operational activities conducted from this office, including direct emissions, purchased energy, business travel, employee commuting, home working, waste, water consumption, purchased goods and services, and other relevant indirect emissions assessed under the operational control boundary.

No overseas operational offices are included within the reporting boundary.

1.2 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: 1 April 2024 to 31 March 2025
Additional details relating to the baseline emissions calculations:

The reporting period 1 April 2024 to 31 March 2025 represents S.I. Sealy & Associates Limited's first baseline year under ISO 14068-1:2023 following the transition from PAS 2060. Due to differences in methodology, scope and reporting requirements between PAS 2060 and ISO 14068-1:2023, prior period data has not been used as a directly comparable baseline for this Carbon Reduction Plan.

The organisational boundary has been established using the operational control approach and includes direct emissions, purchased electricity, business travel, employee commuting, home working, purchased goods and services, capital goods, water consumption, waste generation and relevant fuel and energy-related emissions.

Greenhouse gas emissions have been quantified in accordance with the GHG Protocol Corporate Standard and ISO 14064-1:2018. UK Government greenhouse gas conversion factors for company reporting for 2024 and 2025 have been used, together with Office for National Statistics emissions intensity factors where applicable for spend-based purchased goods and capital goods calculations.

Baseline year emissions:	
Emissions	Total(tCO2e)
Scope 1	15.03
Scope 2	6.85
Scope 3 (included sources)	43.56
Total emissions	**65.44**

Emission source	Scope	tCO_2e
Stationary combustion / natural gas	Scope 1	15.03
Fugitive emissions/ refrigerant leakage	Scope 1	0.00
Purchased electricity	Scope 2	6.85
Business travel	Scope 3	10.79
Employee commuting	Scope 3	20.90
Employee home working	Scope 3	2.52
Purchased goods and services	Scope 3	4.86
Capital goods	Scope 3	1.18
Fuel and energy-related emissions / energy supply	Scope 3	3.12
Water	Scope 3	0.16
Waste generated in operations	Scope 3	0.032
Total		**65.44**

Fugitive emissions from refrigerant leakage have been assessed. No refrigerant leakage or refill was recorded during the reporting period, and fugitive emissions are therefore reported as 0.00 tCO_2e. Scope 2 electricity emissions have been reported on a location-based basis using UK Government greenhouse gas conversion factors. Renewable electricity procurement and Renewable Energy Guarantees of Origin are recognised as carbon reduction measures but have not been used to deduct emissions from the gross location-based footprint reported in this Carbon Reduction Plan.

1.3 Current emissions reporting

The reporting period 1 April 2025 to 31 March 2026 is S.I. Sealy & Associates Limited's second reporting year against the 2024–2025 baseline. Gross emissions were 62.19 tCO_2e, compared with 65.44 tCO_2e in the baseline year, representing a reduction of 3.25 tCO_2e (5.0%).

Emissions	2024-2025 baseline (tCO_2e)	2025-2026 (tCO_2e)	Change (tCO_2e)	Change (%)
Scope 1	15.03	13.17	-1.87	-12.4%
Scope 2	6.85	5.02	-1.82	-26.6%
Scope 3 (included sources)	43.56	44.00	+0.44	+1.0%
Total emissions	**65.44**	**62.19**	**-3.25**	**-5.0%**

The table below provides the source-level year-on-year comparison. The 2025–2026 figures are based on the current reporting-year calculation workbook, with detailed sources, conversion factors, assumptions and calculation methodology recorded in the separate 2025/26 Sources & Methodology document.

Emission source	Scope	2024-2025 (tCO_2e)	2025-2026 (tCO_2e)	Change (tCO_2e)
Stationary combustion / natural gas	Scope 1	15.03	13.17	-1.87 (-12.4%)
Fugitive emissions / refrigerant leakage	Scope 1	0.00	0.00	0.00 (No change)
Purchased electricity	Scope 2	6.85	5.02	-1.82 (-26.6%)
Business travel	Scope 3	10.79	10.27	-0.52 (-4.8%)
Employee commuting	Scope 3	20.90	20.88	-0.01 (<0.1%)
Employee home working	Scope 3	2.52	6.13	+3.60 (+142.9%)
Purchased goods and services	Scope 3	4.86	3.21	-1.65 (-33.9%)
Capital goods	Scope 3	1.18	0.67	-0.52 (-43.6%)
Fuel and energy-related emissions / energy supply	Scope 3	3.12	2.70	-0.42 (-13.4%)
Water	Scope 3	0.16	0.10	-0.05 (-32.6%)
Waste generated in operations	Scope 3	0.032	0.036	+0.004 (+12.7%)
Total		**65.44**	**62.19**	**-3.25 (-5.0%)**

1.4 Year-on-year commentary

Natural gas
Emissions decreased by 1.87 tCO_2e (12.4%). Reported gas consumption fell from approximately 102,731 kWh in the baseline year to 90,100 kWh in 2025/26. No single operational cause has been evidenced, so the reduction is reported as a consumption change rather than attributed to a specific measure.

Purchased electricity
Emissions decreased by 1.82 tCO_2e (26.6%). Imported electricity consumption fell from approximately 43,107 kWh to 38,231 kWh, while the applicable UK Government grid-electricity conversion factors also reduced during the reporting period. Both lower consumption and grid decarbonisation therefore contributed to the reduction. Electricity continues to be reported on a location-based basis.

Employee commuting and home working
Commuting emissions were broadly unchanged, decreasing from 20.90 to 20.88 tCO_2e, while estimated home-working emissions increased from 2.52 to 6.13 tCO_2e. The 2025/26 calculation uses the current staff structure and hybrid-working policy and is based on policy allowances rather than measured attendance. The increase in home-working emissions should therefore be interpreted partly as a change in the policy-based estimate and workforce profile, rather than as measured growth in household energy use.

Business travel
Emissions decreased by 0.52 tCO_2e (4.8%). Recorded car mileage fell, while rail travel increased and air travel was quantified from the available fares records in 2025/26. Improved capture of air travel affects direct comparability with the baseline year.

Purchased goods and capital goods
Both categories decreased, reflecting lower recorded expenditure in the reporting year. These categories remain spend-based estimates and therefore carry greater uncertainty than activity-data sources such as utilities and recorded mileage.

Water and waste
Water emissions decreased, although the baseline year included unusually high recorded consumption and subsequent supplier corrections indicate some uncertainty in the historical readings. The reduction is therefore not attributed solely to efficiency measures. Waste emissions increased only marginally, principally because food waste was measured directly in 2025/26, while a documented proxy remains necessary for unmeasured general waste and mixed recycling.

Data quality and comparability
Air travel and food waste were quantified more explicitly in 2025/26, improving the completeness of the greenhouse gas inventory. The 2024/25 baseline remains as originally reported at 65.44 tCO_2e to maintain consistency with the established baseline and previous Carbon Reduction Plan. Improvements to data capture and calculation methodology have been applied to the 2025/26 reporting year and will continue to be developed in future reporting cycles.

1.5 Scope 3 Emissions reported under PPN 006

In accordance with PPN 006, S.I. Sealy & Associates Limited has reported the required subset of Scope 3 emissions where applicable to its operations. The categories below identify how each required Scope 3 category has been treated within this Carbon Reduction Plan.

The emissions reported in this section are included within the Scope 3 total reported in Sections 1.2 and 1.3. Categories identified as not applicable have not been separately quantified, with the rationale provided below.

PPN 006 Scope 3 category	Treatment in this CRP	2024-2025 (tCO_2e)	2025-2026 (tCO_2e)	Change (tCO_2e)
Category 4: Upstream transportation and distribution	No separately purchased freight, courier, logistics or distribution services have been identified as material. S.I. Sealy & Associates Limited is a professional services consultancy and does not operate a physical goods distribution model.	N/A		

Category 5: Waste generated in operations	Included. Covers general office waste, mixed recycling, paper waste and food waste.	0.032	0.036	+0.004
Category 6: Business travel	Included. Covers business-related car mileage, rail and air travel where applicable.	10.79	10.27	-0.52
Category 7: Employee commuting	Included. Covers employee travel between home and the office using non-company vehicles.	20.90	20.88	-0.01
Category 9: Downstream transportation and distribution	Not applicable. S.I. Sealy & Associates Limited is a professional services consultancy and does not sell or distribute physical products to downstream customers.	N/A		

2 Emissions reduction targets

In order to continue progress towards achieving Net Zero, S.I. Sealy & Associates Limited has adopted the following carbon reduction targets.

The baseline year is 1 April 2024 to 31 March 2025, with total gross emissions of 65.44 tCO_2e. The organisation has established a long-term target to achieve Net Zero greenhouse gas emissions across its UK operations by 2050.

The organisation's current decarbonisation pathway is based on the following interim milestones:

- 2030: ≥ 15% reduction in gross emissions against the 2024–2025 baseline.
- 2035: ≥ 45% reduction in gross emissions against the 2024–2025 baseline.
- 2040: ≥ 65% reduction in gross emissions against the 2024–2025 baseline.
- 2050: ≥ 90% reduction in gross emissions against the 2024–2025 baseline, with any remaining residual emissions addressed in accordance with the organisation's carbon neutrality management approach.

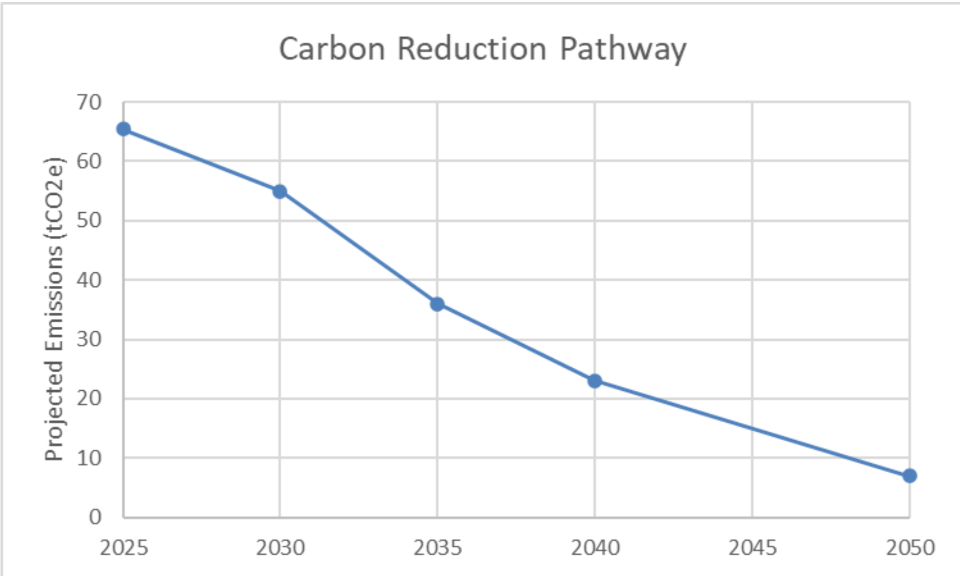
The 2050 target represents a minimum 90% reduction in gross emissions. Any remaining residual emissions will be managed in accordance with the organisation's carbon neutrality and offsetting approach. These targets are based on the organisation's current strategic decarbonisation pathway and will be reviewed annually as part of the greenhouse gas inventory and Carbon Reduction Plan update process.

3 Carbon reduction projects

3.1 Completed carbon reduction initiatives

As 1 April 2024 to 31 March 2025 represents the baseline reporting year, no quantified emissions reduction against this baseline has yet been demonstrated. However, the following environmental management measures and projects have been completed or implemented and will remain in effect when performing relevant contracts:

- Transition from PAS 2060-aligned reporting to an ISO 14068-1:2023 Carbon Neutrality Management Framework.
- Annual greenhouse gas inventory preparation in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Standard.
- Procurement of renewable electricity supported by Renewable Energy Guarantees of Origin, where applicable.
- Installation and operation of on-site solar photovoltaic generation.
- Adoption of hybrid and flexible working arrangements to reduce commuting and business travel impacts.
- Digital-first project delivery approach to minimise travel requirements.
- Ongoing monitoring and management of energy consumption and operational performance.
- Independent third-party verification of greenhouse gas reporting and carbon neutrality claims.



4 Emissions reduction targets

S.I. Sealy & Associates Limited remains committed to achieving Net Zero greenhouse gas emissions across its UK operations by 2050.

The baseline year is 1 April 2024 to 31 March 2025, with total gross emissions of 65.44 tCO_2e. The 2025-2026 inventory is the organisation's first reporting year against this baseline and provides an initial year-on-year comparison.

At this stage, the organisation has not adopted additional quantified interim reduction milestones. Monitoring processes and Scope 3 data quality are continuing to develop, and a longer trend is required before setting interim targets that are sufficiently robust and evidence based.

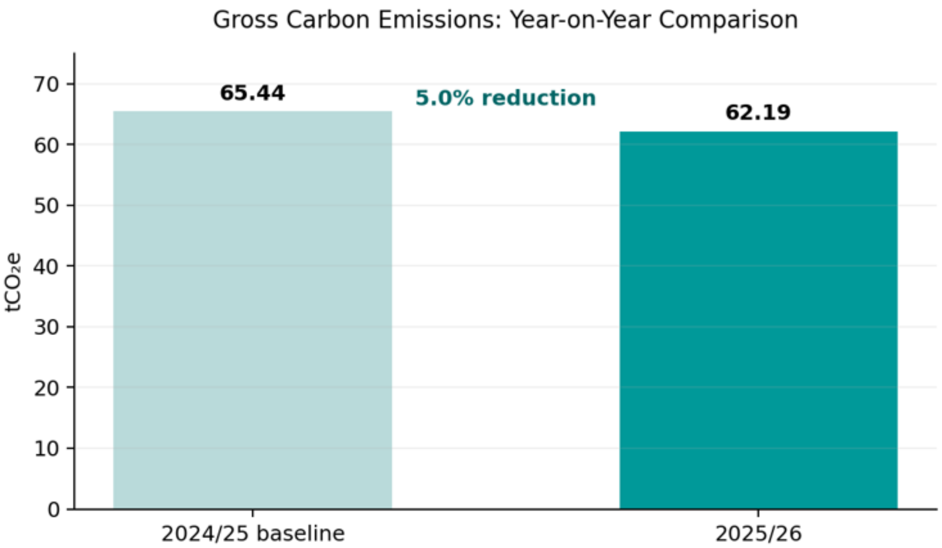
Over the next three to four annual reporting cycles, S.I. Sealy & Associates Limited will continue to monitor emissions trends, improve the quality of activity data and assess the effect of reduction measures. Evidence from this monitoring period will be used to review and establish appropriate interim targets. In the meantime, the organisation will focus on annual measurement, practical emissions controls and transparent reporting of progress against the 2024-2025 baseline.

5 Carbon reduction projects

5.1 Completed carbon reduction initiatives

The 2025-2026 reporting year is the first period for which progress can be compared directly with the 2024-2025 baseline. Gross emissions decreased from 65.44 tCO_2e to 62.19 tCO_2e, a reduction of 3.25 tCO_2e (5.0%). Scope 1 and Scope 2 emissions both decreased, while Scope 3 remained broadly stable overall. Some Scope 3 movements are affected by improved data capture and updated estimation assumptions, so year-on-year changes are not interpreted solely as operational reductions. The following measures have been implemented or remain in effect:

- Transition from PAS 2060-aligned reporting to an ISO 14068-1:2023 Carbon Neutrality Management Framework
- Annual greenhouse gas inventory preparation in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Standard
- Procurement of renewable electricity supported by Renewable Energy Guarantees of Origin, including the renewable electricity arrangement commencing in February 2026
- Continued operation of on-site solar photovoltaic generation
- Hybrid and flexible working arrangements, supported by a defined hybrid-working policy.
- Digital-first project delivery and remote meeting options to minimise avoidable business travel
- Ongoing monitoring and management of gas, electricity, water and operational performance using supplier billing and supporting consumption records
- Independent third-party verification of the 2024–2025 carbon neutrality claim
- Development of a separate 2025/26 Sources & Methodology record to improve traceability of activity data, assumptions, conversion factors and calculations



5.2 Future carbon reduction initiatives

The following table summarises the principal reduction actions by emissions source.

Scope / source	Action	Target / expected outcome
Scope 1 - Gas	Continue consumption monitoring and review low-carbon heating replacement options at end of life, subject to feasibility.	Reduce direct gas combustion emissions and improve evidence for future investment decisions.
Scope 2 - Electricity	Continue renewable electricity procurement, on-site PV use and regular energy monitoring.	Control imported electricity demand and maintain evidence of renewable procurement arrangements.
Scope 3 - Business travel	Continue digital-first delivery and sustainable travel hierarchy; improve capture of flight routes and taxi/local journey distances where practicable.	Reduce avoidable travel and improve business-travel data quality.
Scope 3 - Employee commuting / homeworking	Continue hybrid-working controls and improve annual staff/working-pattern records where practicable.	Improve the accuracy and comparability of commuting and home-working estimates.
Scope 3 - Waste	Improve waste segregation and seek contractor weight, volume or collection data by waste stream.	Reduce waste and replace proxy assumptions with measured activity data where possible.
Scope 3 - Water	Continue water monitoring and progress practical water-efficiency measures, including efficient fittings where appropriate.	Reduce water consumption and improve period-aligned monitoring.
Scope 3 - Purchased goods/capital goods	Improve supplier data capture and purchasing classifications and consider supplier environmental credentials in procurement decisions.	Reduce supply-chain impacts and improve spend/category traceability.
Corporate operations	Continue staff awareness, carbon literacy and annual greenhouse gas reporting; review evidence-based interim targets after a longer monitoring trend is available.	Embed carbon management in day-to-day decisions and support robust future target-setting.

5.3 Carbon Neutrality and offsetting approach

S.I. Sealy & Associates Limited follows a reduce-first approach to carbon management. Emissions reductions within the defined organisational boundary are prioritised before the use of carbon credits. Where carbon credits are used, they are treated separately from gross emissions and do not reduce the gross footprint reported for progress tracking.

For the 2024-2025 baseline reporting period, the organisation’s total gross greenhouse gas emissions were 65.44 tCO_2e. The 2024-2025 residual emissions were neutralised through the retirement of 72 tCO_2e of verified carbon credits. This retirement relates to the 2024-2025 period only.

The retired credits relate to the Ecoparque Sergipe Landfill Gas Project in Brazil. The project is a landfill gas capture and utilisation project issued under the Gold Standard framework. The registry code is 12205 and the retirement date is 27 March 2026.

The 2025-2026 gross footprint is 62.19 tCO_2e and is reported independently of the credits retired for 2024-2025. No carbon neutrality claim for the 2025-2026 reporting period is made in this Carbon Reduction Plan unless supported by separate retirement and, where applicable, verification evidence.

Retirement evidence and supporting documentation for the 2024-2025 claim are retained by S.I. Sealy & Associates Limited. Any future offsetting or carbon-neutrality claim will be reported separately and will not be counted as a gross emissions reduction within the Carbon Reduction Plan.

5.4 Measurement, reporting and annual review

S.I. Sealy & Associates Limited will continue to measure and report its organisational greenhouse gas emissions annually. Progress will be reviewed against the 2024-2025 baseline, with year-on-year changes considered alongside operational activity, conversion-factor changes and improvements in data quality.

The Carbon Reduction Plan will be reviewed and updated at least annually and within six months of the organisation’s financial year end, where practicable. Updates will reflect changes in organisational structure, operational activity, emissions methodology, data quality and carbon reduction progress.

The latest approved Carbon Reduction Plan will be published and clearly signposted on S.I. Sealy & Associates Limited’s UK website. The detailed 2025-2026 activity data, calculation sources, conversion factors and assumptions are documented separately in the 2025/26 Sources & Methodology document and supporting centralised calculation workbook.

The organisation will continue to improve Scope 3 data quality, particularly for business travel, employee commuting and home working, general waste and recycling, purchased goods and capital goods. Known estimation areas are documented transparently and will be refined when improved primary data becomes available.

6 Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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[13] and uses the appropriate government emission conversion factors for greenhouse gas company reporting.[14]

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), 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.[15]

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

Matthew Pickford
Director

M Pickford

August 2026

[13] https://ghgprotocol.org/corporate-standard

[14] www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

[15] https://ghgprotocol.org/standards/scope-3-standard

APPENDIX: Carbon Neutrality Statement

This appendix records S.I. Sealy & Associates Limited's carbon neutrality claim for the 2024-2025 reporting period only, in accordance with ISO 14068-1:2023 and the defined organisational boundary and emission sources set out within the Carbon Neutrality Management Plan. It does not constitute a carbon neutrality claim for 2025-2026.

Item	Details
Organisation	S.I. Sealy & Associates Limited
Reporting Period	2024–2025
Total GHG Emissions	65.44 tCO_2e
Carbon Neutrality Standard	ISO 14068-1:2023
Verification Body	Centre for Assessment (CfA)
Verification Status	Carbon neutrality claim independently verified in accordance with ISO 14068-1:2023
Residual Emissions Neutralised	72 tCO_2e
Offset Project	Ecoparque Sergipe Landfill Gas Project
Project Location	Brazil
Project Type	Landfill Gas Capture and Utilisation
Carbon Credit Standard	Gold Standard
Registry Code	12205
Retirement Date	27 March 2026
Retirement Confirmation	Nature Broking Limited confirmed retirement of 72 Voluntary Carbon Credits on behalf of S.I. Sealy & Associates Limited
ISO 14068 Alignment	Credits are used solely to neutralise residual emissions and are not included within reported emission reductions
Additionality & Permanence	Credits issued under the Gold Standard framework, requiring independent verification, monitoring and validation
Double Counting Prevention	Credits have been retired and cannot be reused or claimed by another organisation
Supporting Evidence	Retirement confirmation retained by S.I. Sealy & Associates Limited
Scope of Claim	Carbon neutrality applies to the defined organisational boundary and the 2024–2025 reporting period

S.I. Sealy & Associates Limited is committed to maintaining carbon neutrality and achieving long-term net zero through continued emissions reduction and responsible carbon management.

APPENDIX B: Commitment Mapping

C1.1 Net zero plan	The CRP confirms S.I. Sealy & Associates Limited's commitment to achieving Net Zero greenhouse gas emissions across UK operations by 2050.
C1.2 Interim target development	The CRP retains the 2050 Net Zero commitment but does not set additional quantified interim milestones at this stage. Annual monitoring over the next three to four reporting cycles will be used to establish evidence-based interim targets.
C1.3 Offsetting transparency	Section 3.3 distinguishes the historical 2024-2025 carbon-neutrality claim from the 2025-2026 gross footprint and explains the treatment of retired credits.
C1.4 Carbon literacy / engagement	Carbon reduction actions include employee sustainability awareness, carbon literacy, CPD, behavioural engagement, annual monitoring and project-specific knowledge sharing.