



# Cabinet Office

## CARBON REDUCTION PLAN GUIDANCE

### Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier<sup>1</sup> and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard<sup>2</sup> and Guidance<sup>3</sup>, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.

The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

---

<sup>1</sup>Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

<sup>2</sup>Technical Standard can be found at:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/991625/PPN\\_0621\\_Technical\\_standard\\_for\\_the\\_Completion\\_of\\_Carbon\\_Reduction\\_Plans\\_\\_2\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf)

<sup>3</sup>Guidance can be found at:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/991623/Guidance\\_on\\_adopting\\_and\\_applying\\_PPN\\_06\\_21\\_\\_Selection\\_Criteria\\_\\_3\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21__Selection_Criteria__3_.pdf)

# Carbon Reduction Plan Template

Supplier name: Sabio Ltd

Publication date: 6<sup>th</sup> September 2024

## Commitment to achieving Net Zero

**Sabio Ltd** is committed to achieving Net Zero emissions by **2050**.

## 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.

<b>Baseline Year: FY21-22</b>	
<b>Additional Details relating to the Baseline Emissions calculations.</b>	
Data collection and analysis has strictly followed the GHG Protocol Corporate Accounting and Reporting Standard. The World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) developed the standard to promote standardised global carbon accounting methodologies and as such, the GHG Protocol Standard is one of the recommended methodologies under SECR guidelines. UK Governments 2022 emission factors, generated by DEFRA, have been used to quantify all emissions, with the exception of overseas electricity, which has been quantified using electricity emission factors calculated by the EIB, EEA or reported directly by the National Government. Sabio's data inputs have been reviewed and processed by Carbon Responsible Limited.	
<b>Baseline year emissions:</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<b>7.97</b> (Global), 7.97 (UK), 0.00 (Non-UK)
<b>Scope 2</b>	<b>460.72</b> (Global), 144.56 (UK), 316.16 (Non-UK)
<b>Scope 3</b> (Included Sources)	<b>1,125.92</b> (Global), 666.74 (UK), 459.9 (Non-UK) Mobile Combustion: 13.38 (Global), 13.38 (UK), 0.72 (Non-UK) Other Emissions: 1,112.54 (Global), 653.36 (UK), 459.18 (Non-UK)
<b>Total Emissions</b>	<b>1,594.61 (Global), 819.27 (UK), 775.34 (Non-UK)</b>

## Current Emissions Reporting

### Reporting Year: 2023

Sabio’s financial year FY22-23 is the second financial year of measurement. Overall GHG emissions increased by 19.8% compared to the baseline (FY21-22). This is driven by an increase in the reported Scope 3 emissions (+37.8%), primarily due to the inclusion of emissions from supply chain for the first time, and a more complete analysis of waste disposal emissions. Scope 1 emissions have decreased by 11.9% compared to FY21-22, due to a slight decrease in both stationary fuel emissions (-14.5%), and mobile fuel emissions (-5.5%). Similarly, scope 2 emissions have reduced by 23.5%, driven by a decreased electricity consumption (-15.98%) and the effect of the gradual decarbonisation of UK and non-UK grids.

As mentioned above, the inclusion of new scope 3 emissions sources has contributed to the increase in reported scope 3 emissions more than an actual increase in Sabio’s emissions. The only emissions sources that have increased because of an increased activity is third-party vehicle use (13.38 tCO<sub>2</sub>e in 21-22 to 17.45 tCO<sub>2</sub>e in 22-23, +30.44%), and business travel (275.72 tCO<sub>2</sub>e in 21-22 to 468.03 tCO<sub>2</sub>e in 22-23, +76.28%).

Scope 3 category 1 emissions (“Purchased goods and services”, including supplier impact and water supply) have increased due to the inclusion of the emissions from Sabio’s top 10 suppliers.

Scope 3 category 3 emissions (“Fuel & energy related activities not included in Scope 1 and 2”) have substantially increased due to the inclusion of well-to-tank impact from non-UK electricity that wasn’t included in 21-22.

Scope 3 category 5 emissions (“Waste generated in operations”) have increased due to the inclusion of waste data for more sites (data from London only was available in FY21-22, whereas the impact from waste disposal from London, Glasgow and Cape Town is included in FY22-23).

Scope 3 category 7 (“Employee Commuting”) has been included for the first time in FY22-23 over a financial year, but the impact from FY21-22 has been estimated to be the same as for FY22-23, so this does not contribute to the increase in scope 3 emissions.

EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	7.02 (Global), 4.86 (UK), 2.15 (Non-UK)
Scope 2	352.31 (Global), 131.56 (UK), 220.75 (Non-UK)
Scope 3 (Included Sources)	1,551.21 (Global), 1,014.74 (UK), 1,125.92 (Non-UK) Category 1: Purchased goods and services: 139.57 Category 3: Fuel Energy related activities: 115.13 Category 5: Waste generated in operations: 468.03 Category 7: Employee Commuting: 821.66
<b>Total Emissions</b>	<b>1,910.54 (Global), 1,151.16 (UK), 759.38 (Non-UK)</b>

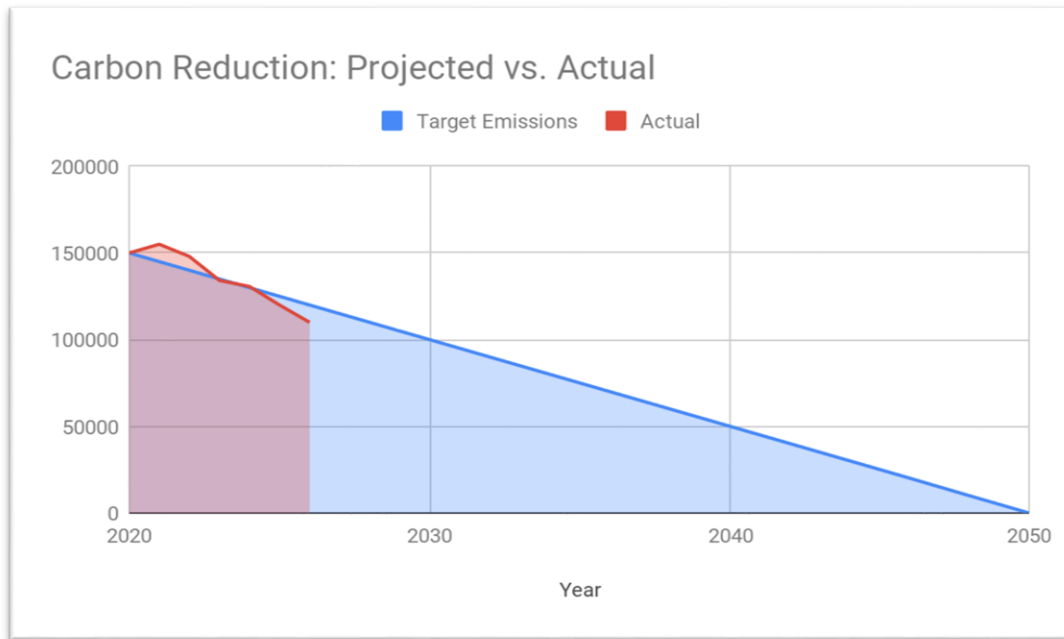
## Emissions reduction targets

To continue our progress to achieving Net Zero, we've made a formal commitment to achieve net-zero carbon emissions by 2050, a pledge that has been accepted by both the Science Based Target Initiative (SBTi) and the United Nations Global Compact (UNGC) during 2024.

Over the next 6 months Sabio will agree the projects to decrease our carbon emissions over the next five years. During the next reporting period, Sabio's net carbon zero pathway target and short-medium-long term objectives will be submitted to SBTi by the end of March 2025.

Progress against our target of 2050 can be seen in figure 1 below:

**Figure 1: Sabio carbon reduction progress**



## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the FY21-22 baseline.

REPORTING YEAR: 2021/2022		
YEAR	COMPLETED INITIATIVES TO REACH TARGET tCO <sub>2</sub> e	SOURCE(S) THESE ADDRESS
Financial Year 2021/2022	Nett Zero commitment published – Target 2050	1, 2 and 3
Financial Year 2021/2022	Complete Sensor lighting installation throughout our UK office estate	Scope 2
Financial Year 2021/2022	Improved efficiency of heating and air conditioning within our offices – Set temperature for offices and server rooms.	Scope 2

REPORTING YEAR: 2022/2023		
YEAR	COMPLETED INITIATIVES TO REACH TARGET tCO <sub>2e</sub>	SOURCE(S) THESE WILL ADDRESS
Financial Year 2022/2023	<p>Implemented a Go Green at work guide to conduct business internally and with clients with the most sustainable method as the first choice and preferred option:</p> <ol style="list-style-type: none"> <li>1. <b>Digital communication:</b> The most sustainable option involving the use of digital tools to communicate internally and externally and provide support for our customers.</li> <li>2. <b>Active Travel:</b> Promoting the use of walking and cycling wherever practical to attend office locations.</li> <li>3. <b>Public transport:</b> Including buses, trains and trams to attend offices and visit customers wherever practical. Multi passenger transport is our preferred option.</li> <li>4. <b>Shared transport:</b> Where public transport is not available, car and taxi-sharing are expected.</li> <li>5. <b>Private car:</b> This is recognised as the least sustainable option and only utilised where all other methods are unavailable.</li> </ol>	Scope 3
Financial Year 2022/2023	<p>Working with our suppliers and landlords to reduce greenhouse gas emissions by switching to renewable energy options throughout our offices.</p> <p>Where practicable LED lighting, motion sensors and timers have been installed in Sabio offices to reduce electricity consumption. Water dispensers are now set to automatic timers to switch off during out of office hours. Moving forwards the above measures will be included as standard for all new office relocation projects. In addition, an Energy Champion” has been identified for each Sabio site to promote and lead proactive energy reduction activities and communicate progress on a regular basis.</p>	Scope 2

## Proposed Carbon Reduction Initiatives for Financial Year 2023/24

REPORTING YEAR: 2023/2024		
YEAR	PROPOSED INITIATIVES TO REACH TARGET tCO <sub>2</sub> e	SOURCE(S) THESE WILL ADDRESS
Financial Year 2023/2024	Improving energy efficiency throughout our offices by ensuring replacement appliances are of A grade standard.	Scope 2
Financial Year 2023/2024	Regular employee communication and awareness training with feedback mechanisms to provide ideas surrounding all areas of environmental impact.	Scope 1, 2 and 3
Financial Year 2023/2024	Supplier carbon footprint assessment and working together to lower carbon output of products and services.	Scope 3
Financial Year 2023/2024	Maintaining a program of employee equipment replacement to ensure most efficient models in place.	Scope 2
Financial Year 2023/2024	Offsetting our calculated carbon footprint through our partner Ecologi and creating a Sabio Forrest with our partner Ecologi to plant trees and remove carbon for activities completed throughout each financial year.	Trees and carbon removal initiatives are not used to offset against existing carbon emissions.
Financial Year 2023/2024	ISO 14001 Certification has been awarded for Sabio Mainland Europe. Plans are underway to extend this certification for Sabio Group to cover all regions.	

## 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<sup>4</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>5</sup>.

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<sup>6</sup>.

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:

Signed by:  
  
.....88A72CFF665A419.....

Date: ...10<sup>th</sup> September 2024.....

---

<sup>4</sup><https://ghgprotocol.org/corporate-standard>

<sup>5</sup><https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>6</sup><https://ghgprotocol.org/standards/scope-3-standard>