

Carbon Reduction Plan

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PRC-000069:
Level 0 – Public

Table of Contents

Revision History	3
Carbon Reduction Plan	4
Commitment to Achieving Net Zero	4
Baseline Emissions Footprint	6
Emissions Methodology	7
Current Emissions Reporting	11
Emissions Reduction Targets	11
Carbon Reduction Projects	13
Declaration and Sign-Off	15

Revision History

Version	Date	Reason for Change
1.01	29/09/2021	First issue.
1.02	15/11/2021	Emissions improvement project two completed: employee commuting survey completed; emissions data re-baselined for 2020/21; Improvement project two removed and reference numbers re-set.
2.01	26/01/2023	Addition of document reference number to align with Connect Custom; non-UK emissions added to scope.
3.00	20/09/2023	Inclusion of emissions associated with Purchased Goods and Services and Capital Goods within scope three report; re-calculation of baseline year emissions supported by explanation; additional detail to methodology on calculation of non-UK electricity generation; revised detail for waste-generated methodology to account for use of spend-based data for Leicester site; inclusion of missed waste data for lithographic rollers to scope three; addition of 2022/23 data to report.
3.01	31/07/2024	Amendment to baseline year to reflect data calculation error in 2023 when purchased goods and services was incorporated into scope (incorrect field copied from spreadsheet calculation), associated Scope 3 emissions increase from 16,806.47 to 18,769.99; addition of new 'realised' and 'planned' carbon emission reduction initiatives.
4.00	31/07/2025	Updated to report performance in FY24/25
5.00	11/06/2026	Updated to report performance in FY 25/26

Carbon Reduction Plan

Commitment to Achieving Net Zero

Our aim is to ensure that our continued growth as leaders in our field is realised through sustainable and environmentally responsible practice. APS Group is, therefore, committed to achieving net zero carbon emissions by 2040. This plan encompasses our direct subsidiaries, Allied Publicity Services (Manchester) Limited and APS Group (Scotland) Limited in the United Kingdom, comprising the below locations:

- Bird Hall Lane Head Office and Main Production Site, Cheadle
- Orion Business Park Unit C and Unit D, Cheadle
- Preston Brook Secure Production Site
- Grange Business Park, Leicester
- Baker's Yard, London
- Tennant Street, Edinburgh
- Jane Street, Edinburgh
- Vincent Street, Glasgow

This plan additionally covers locations in Europe for which the business' European subsidiary – APS Group B.V. – has operational control, comprising the below locations:

- Belgium, Antwerp
- France, Paris
- Netherlands, Eindhoven
- Netherlands, Amsterdam
- Sweden, Malmö

In accordance with the requirements of Procurement Policy Note 06/21 the emissions associated with non-UK operations are reported but not included within the main emissions footprint as these locations – within the current framework of Scope 3 reporting – do not currently incur emissions within UK territory.





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: 01 February 2020 to 31 January 2021	
Emissions	Total (tCO ₂ -e)
UK Emissions – Scope 1	517.69

¹ As defined in the Technical Standard for Completion of Carbon Reduction Plans this means that “The supplier reports on all sources of carbon emissions over which it has operational control. The supplier is deemed to have operational control over a service if it has full authority to introduce and implement its operating policies”.

Baseline Year: 01 February 2020 to 31 January 2021	
Emissions	Total (tCO ₂ -e)
UK Emissions – Scope 2: Location Based	1,319.93
UK Emissions – Scope 2: Market Based	0
UK Emissions – Scope 3 ²	18,769.99
Overseas Direct Emissions	60.87
Total Emissions	20,668.49
Total UK Emissions	20,607.62

Emissions Methodology

The below table details how our emissions figures are calculated, including assumptions that have been made where uncertainties exist.

Scope	Sub-Item	Data Sources	Calculation	Notes
1	Natural gas consumption	Kilowatt hour (kWh) usage of heating gas, collected by half-hourly metering where possible or through monthly bills	kWh × DEFRA conversion factor for kgCO ₂ e in the reporting year	Reported as a single figure for gas usage across the APS estate.
	Refrigerant gas leakage	Bi-annual inspections of air conditioning units on the APS estate, identifying leakage and recharge volumes	Kilograms of gas recharged × DEFRA global warming potential factor	Three F-Gas types used: HFC R410A, HFC R407C, and HCFC R22. Reported as a single figure.
	Transport fuel consumption	Usage data from fuel cards showing litres of diesel, petrol, and LPG used by transport and facilities teams	Litres of fuel × DEFRA conversion factor for kgCO ₂ e in the reporting year	Reported as a single figure for fuel consumption.

²This scope consists of the following sub-scopes: Purchased Goods and Services; Capital Goods; Upstream Transportation and Distribution; Waste Generated in Operations; Business Travel; Employee Commuting; Downstream Transportation and Distribution.

Scope	Sub-Item	Data Sources	Calculation	Notes
2	Purchased electricity	Kilowatt hour (kWh) usage of electricity, collected by half-hourly metering where possible or through monthly bills	UK emissions: kWh × DEFRA conversion factor for kgCO ₂ e in the reporting year. Non-UK emissions: calculated using European Environment Agency grid intensity (gCO ₂ e/kWh × total kWh consumption).	Market-based data calculated using emission factor of fuel mix provided by energy supplier.
3	Purchased Goods and Services / Upstream Transportation and Distribution	<p>Purchase data of all goods and services within the reporting year, aligned to Intergraf recommendations for print sector emissions calculations. Includes:</p> <ul style="list-style-type: none"> - Substrate - Plates and cylinders - Inks and varnishes - Packaging materials - Production consumables <p>Obtained from purchase order data, alongside supplier spend and supplier reporting across other product/service-line mixes</p>	<p>"Combined data hierarchy:</p> <ul style="list-style-type: none"> - Supplier carbon totals for APS activity - Material and product LCA totals where data is recorded - Net amount (GBP) × CEDA spend-based emission factor appropriate to the activity;" 	Uses the CEDA database for spend based emission totals. DEFRA factors for material-based calculations
	Capital Goods	Total capital expenditure within the reporting year, obtained from purchase order data	Net amount (GBP) × CEDA spend-based emission factor appropriate to the activity	Reported separately from Purchased Goods and Services. Capital expenditure is identified via the purchase order "Product Code" field.

Scope	Sub-Item	Data Sources	Calculation	Notes
3	Waste Generated in Operations	<p>Data obtained from waste transfer notes and weight reports provided by waste management providers, including total volume of waste collected and end-of-life process.</p> <p>Does not apply to Leicester office, where waste is collected via the Local Authority and only site-specific weight data is available. A spend-based method is used for this site.</p>	Tonnes of waste collected by type and end-of-life process × DEFRA conversion factor for kgCO ₂ e in the reporting year.	Five end-of-life routes are included: Recycled, Reused, Incinerated, Energy Recovery, and Landfill. Waste is reported as a single figure.
	Business Travel	Data obtained from HR records of business mileage, including vehicle type; kgCO ₂ e data supplied by main travel provider (rail, air, hotel accommodation); purchase orders raised detailing start/end points of road, taxi, rail, air, and sea travel.	Total miles (or kilometres) by transport mode × DEFRA conversion factor for kgCO ₂ e in the reporting year. Radiative forcing is applied to air travel via DEFRA factors.	

Scope	Sub-Item	Data Sources	Calculation	Notes
3	Employee Commuting	Data obtained from individual employee HR records detailing: number of commuting days per week, round-trip mileage, and most common mode of transport.	Total miles (or kilometres) per mode of transport × DEFRA conversion factor for kgCO ₂ e in the reporting year.	Reported as a single figure for all APS Group employees. Based on survey data which is assumed representative of the business.
	Downstream Transportation and Distribution	Job specification data captured in APS' Operations Manager, including width, height, GSM, pages, and quantity. Delivery data linked to stocking method and job status (e.g. invoiced). Supported by freight supplier reporting totals	(Delivery weight (kg) × delivery conversion factor) + base CO ₂ e factor. Delivery factor: 0.01 Base factor: 35 Where applicable, emissions are calculated upon job completion and invoicing.	Transitioning to supplier based reporting for all totals. Shipping arrangements vary between APS and client ownership and this has been identified as an area for improvement.

Current Emissions Reporting

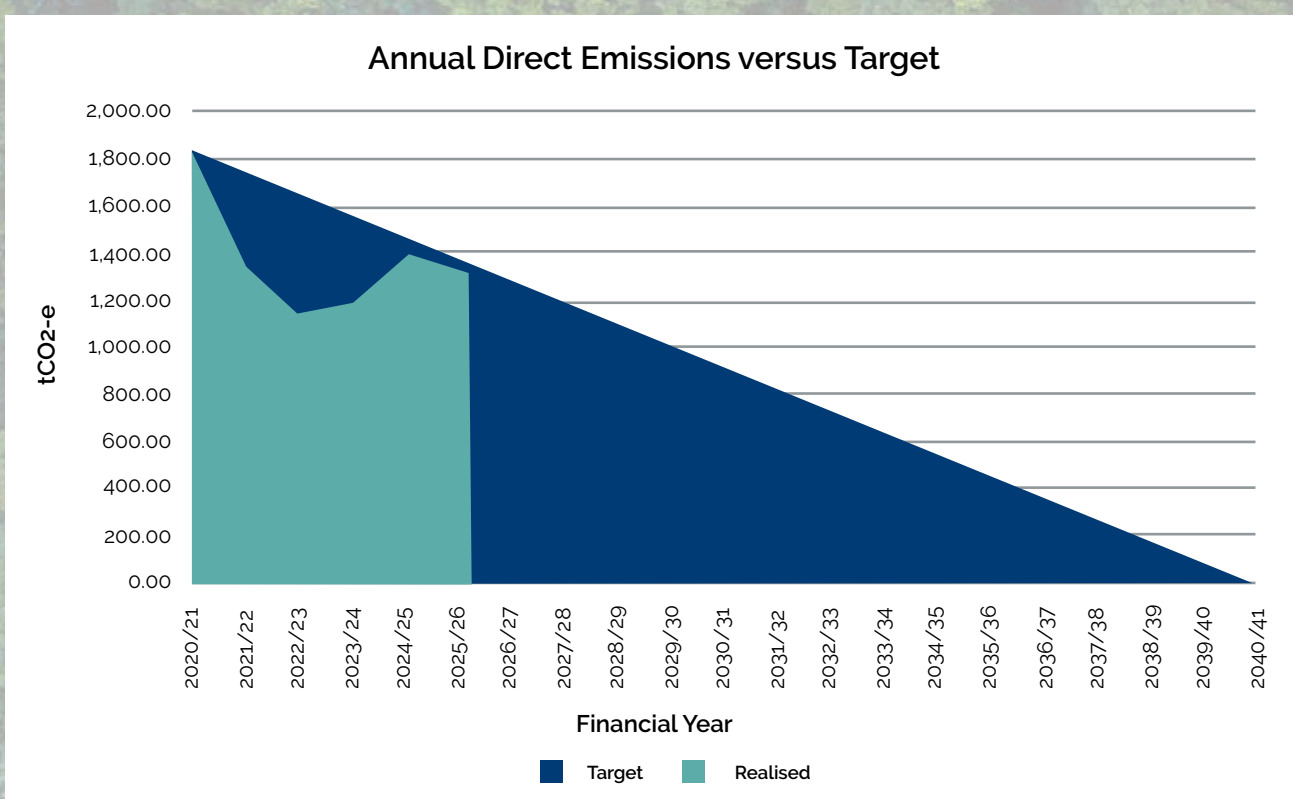
Reporting Year: 01 February 2024 to 31 January 2025	
Emissions	Total (tCO ₂ -e)
UK Emissions – Scope 1	418.0
UK Emissions – Scope 2: Location Based	911.2
UK Emissions – Scope 2: Market Based	1695.7
UK Emissions – Scope 3 ³	37034.2
Purchased Goods	30479.6
Capital Goods	2548.8
Upstream Transport	13.8
Waste	364.8
Business Travel	502.6
Employee Commuting	3085.3
Downstream Transport	39.4
Overseas Direct Emissions	28.1
Total Emissions	38391.6
Total UK Emissions	38363.5

Emissions Reduction Targets

To continue our progress to achieving net zero we are targeting, as a minimum, a 5% fall in direct UK Scope 1 and 2 carbon emissions year-on-year to take us on a linear path to the financial year 2040/41. The below graph shows our current direct emissions footprint in teal against our 5% target in blue.

³ This scope consists of the following sub-scopes: Purchased Goods and Services; Capital Goods; Upstream Transportation and Distribution; Waste Generated in Operations; Business Travel; Employee Commuting; Downstream Transportation and Distribution.

Financial Year	UK Direct Emissions Target (tCO ₂ -e)	UK Direct Emissions Realised (tCO ₂ -e)	% Change
2020/21	1837.62	1837.62	-
2021/22	1745.74	1344.29	-27%
2022/23	1653.86	1147.12	-15%
2023/24	1561.98	1187.85	+4%
2024/25	1,470.10	1,386.51	+16%
2025/26	1,382.81	1,311.75	-5%
		Average Annual Change	-6%



As we continue to refine our data reporting, and as the impacts resulting from the projects described below become known, we will continue to update this chart showing actual performance against the original target.

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2020/21 baseline. The carbon emission reductions will be in effect when performing the contract, with the carbon reductions achieved by these schemes detailed below:

	Improvement	Realised Carbon Saving (tCO ₂ -e)
1	Relocation of secure mail production facility from previous Chester site to new Preston Brook site. Through a combination of motioned-sensor CAT2 LED lighting and de-stratification fans over our production equipment to capture and return process heat to the factory, we delivered a 62% reduction in gas and electricity consumption for secure mail production.	401.47
2	Over the period June 2023 to June 2024 we have trialled the use of paper void filler and paper tape used in distributions ran from our head office National Distribution Centre. From examination of 12 months data we have calculated the replacement of plastic with paper has resulted in reduced emissions of purchased goods and services of 4.49 tonnes of CO ₂ equivalent.	4.49

Planned Carbon Reduction Initiatives

APS Group is committed to a programme of continual environmental performance in support of both our overall ambition of achieving carbon neutrality by 2040, and in accordance with the core principles of our ISO 14001: 2015 accreditation. Recognising these commitments, we are exploring the following improvement strategies:

	Improvement	Realised Carbon Saving (tCO ₂ -e)
1	Following our 2024 ESOS report we identified opportunities at our head office site to introduce sub-metering into our operational spaces. We are targeting use of this data, across both our gas and electricity consumption, so that targets can be set, variances identified and interpreted, and remedial actions, if any, initiated. Through the ESOS process it has been estimated conservatively that such monitoring and targeting could save 2% of annual electricity and gas consumption.	11.33

Improvement		Realised Carbon Saving (tCO ₂ -e)
2	To further reduce our reliance on electricity sourced from the grid, and therefore reduce our 'location-based' scope two disclosure, we continue to benefit from an array of solar panels at our Cheadle head office. These panels provide us with an average annual generation of 35,639 kWh and an associated carbon saving of 12,422 kgCO ₂ -e. We will shortly commence a significant expansion of our solar usage at this site as recommended by our 2024 ESOS assessment. Installation is due to be completed by the end of Q3 2026.	95.7

Other Carbon Reduction Initiatives

Improvement	
1	APS Group will continue to refine our data capture of scope 3 with the goal of eliminating the need to sample or estimate emissions. We will achieve this through the ongoing development of our Sustainability Dashboard, assistance from third parties where necessary and enhanced data capture in APS systems.
2	We recognise that independent verification of our data capture, calculation and reporting methodology will both support Improvement #1 and will provide APS Group with assurances that we are capturing the full terms of our reporting obligation. We are intending that this will be achieved through our joining of the Science-Based Targets Initiative in 2026.
3	APS has delivered a quarterly Social Value Forum throughout the reporting period. This forum unites business-wide representatives to exchange exemplary environmental practices and propose initiatives for executive consideration. In 2025/26 we expanded the number of stakeholders engaged in these meetings to extend reach and impact. For the next reporting period, increased value chain engagement led by these representatives is our key focus.

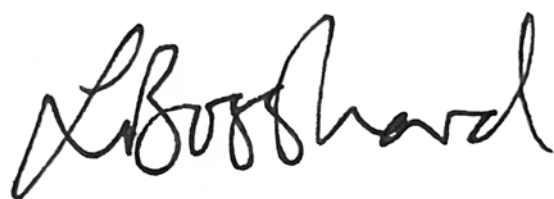
Progress against these objectives, and details of any new schemes under discussion or planned, will be reported annually in both this Carbon Reduction Plan and the APS Group's Corporate Social Responsibility Report; the Carbon Reduction Plan is and will continue to be publicly available and published on the APS Group's external website.

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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

This Carbon Reduction Plan has been reviewed and signed off by a member of the Board of Directors on behalf of the Board.



Laurence Bosshard
Chief Commercial Officer
15th June 2026

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

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

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



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APS Group Limited makes the following disclosures in accordance with the requirements of the GRI Standards: Core Option

All companies within our organisation are operated as private limited companies. No element of the Group is publicly traded or listed on any stock exchange. The share capital of our subsidiaries:

- Italian (APS Group Italia SRL),
- Swedish (APS Group Sverige AB),
- Finnish (APS Group Suomi Oy),
- French (APS Group France SAS),
- German (APS Group (Deutschland) GmbH),
- Spanish (APS Group Spanish Enterprise, S.L),
- Canadian (APS Group Canada Limited), -
- American (APS Group USA, LLC)
- Singaporean (Allied Publicity Services (Singapore) Pte. Ltd)

is owned by Allied Publicity Services (Manchester) Limited, which in turn is owned by the parent and group holding company, APS Group Limited. The share capital of our operations in Scotland (APS Group (Scotland) Limited), Cheshire (APS Group Secure Solutions Limited) and The Netherlands (APS Group BV) are owned directly by APS Group Limited.

APS Group Limited is registered in the United Kingdom at Chetham House, Bird Hall Lane, Cheadle Heath, Stockport, Greater Manchester, SK3 0ZP. Company registration number: 12085080 Vat Number: 313979087