

SIBCAS Carbon Footprint Report 2025

Supplier name: Sibcas Limited
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Sibcas Limited 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.

<p>Baseline Year: April 2023 – March 2024</p>
<p>Additional Details relating to the Baseline Emissions calculations.</p> <p>This is Sibcas Ltd’s first comprehensive carbon footprint assessment and therefore serves as our baseline year. Prior to April 2023, emissions data had not been collated. As such, the 2023–24 period has been selected to establish our organisational baseline.</p> <p>This includes Scope 1 and 2 emissions, alongside the subset of Scope 3 categories required under the Carbon Reduction Plan reporting standard. The baseline will serve as the reference point for tracking future emissions reductions.</p>

Category	Baseline Year (2023–24) tCO ₂ e	Current Year (2024–25) tCO ₂ e	Change %
Scope 1	1,523.22	1,747.66	+14.73
Scope 2	179.39	166.62	-7.12
Scope 3 ¹	644.27	647.21	+0.46
Total Emissions	2,346.89	2,561.49	+9.14
Carbon Intensity ²	106.66	98.13	-8.00

¹ Scope Three Categories included are business travel, employee commuting, waste and upstream and downstream transportation.

² Carbon intensity is measured as tonnes of CO₂ equivalent (tCO₂e) per £1,000,000 of revenue.

Revenue Data

Baseline Year (2023): £22,002,670
Current Year (2024): £26,102,116

Commentary

Despite an 18.6% increase in turnover from £22,003M to £26,102M, SIBCAS achieved an 8.00% improvement in carbon intensity, reducing emissions per £1,000M revenue from 106.66 tCO₂e to 98.13 tCO₂e.

This demonstrates our commitment to decoupling business growth from environmental impact.

Emissions reduction targets

To support our journey toward Net Zero, Sibcas Ltd has adopted the following carbon reduction targets³.

Near-term Target (2035):

- **Scope 1 & 2 Combined:** Reduce absolute emissions by 63% from the 2023 baseline of 1,702.61 tCO₂e to 629.97 tCO₂e by 2035.
- **Scope 1, 2 & 3 Combined:** Reduce absolute total greenhouse gas emissions by 50.40% from the 2023 baseline of 2,346.89 tCO₂e to 1,164.06 tCO₂e by 2035.

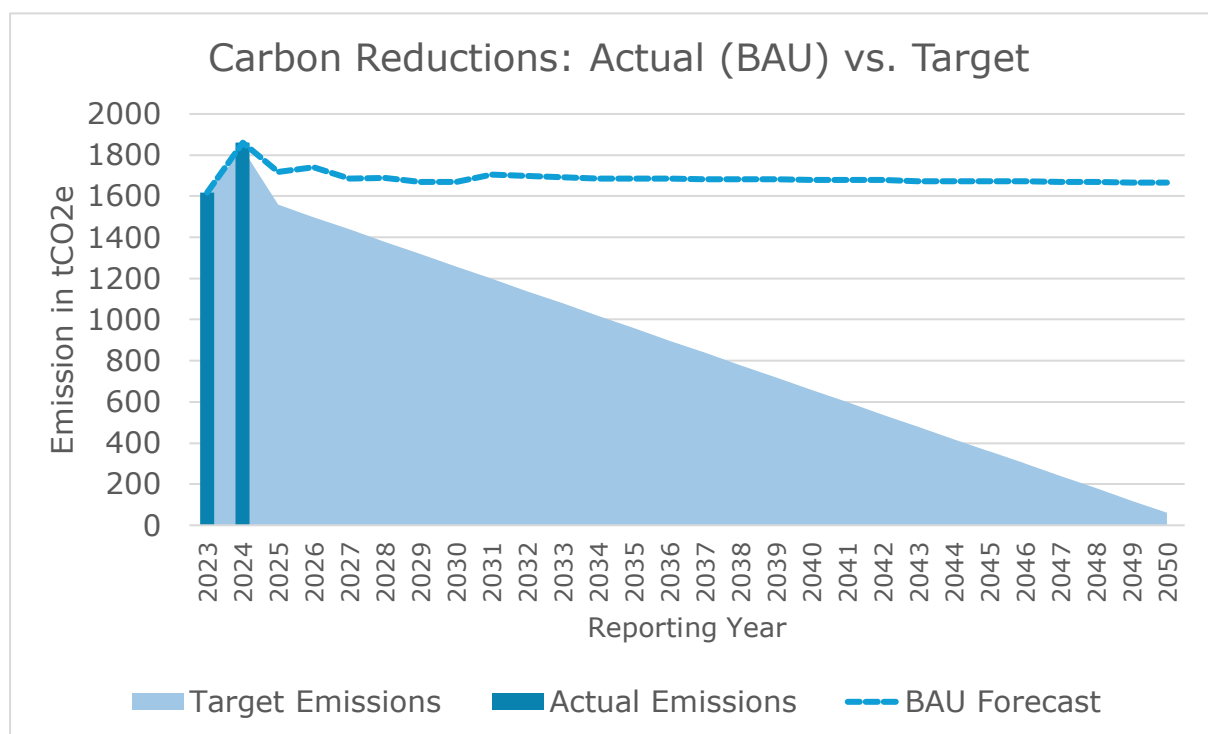
This represents an average annual reduction of 4.2%, consistent with Science Based Targets initiative (SBTi) near-term mitigation pathways aligned with the 1.5°C trajectory. Calculated using the Absolute Contraction Approach (ACA) methodology.

³ These targets are aligned with the Science Based Targets initiative (SBTi) 1.5°C pathway and reflect the level of decarbonisation needed to meet international climate goals. They demonstrate our commitment to reducing environmental impact across all areas of our operations.

Long-term Net Zero Target (2050): Achieve a minimum 90% absolute reduction in total emissions by 2050, reaching approximately 234.70 tCO₂e from our 2023 baseline.

Residual emissions ($\leq 10\%$) will be neutralised exclusively through certified carbon removal solutions, prioritising nature-based approaches and technological removals, in accordance with SBTi's Net-Zero Standard.

Progress against targets can be seen in the graph below. Building on our demonstrated ability to reduce carbon intensity by 8% while growing revenue by 18.6% in 2024, Sibcas Ltd will monitor progress annually through independent verification and refine targets as required to maintain 1.5°C alignment.



Completed Carbon Reduction Initiative

As part of our structured carbon management strategy, Sibcas Ltd has delivered several targeted carbon reduction measures with quantifiable environmental impact.

ISO 14001 Environmental Certification: All five operational locations maintain ISO 14001 certification, ensuring formalised environmental governance and independent auditing of our environmental management systems.

Electrification of Plant: Completed electrification of forklift trucks at our fabrication facility, with plans to transition all remaining forklifts to low-carbon alternatives by 2026, reducing Scope 1 emissions from materials handling operations.

Commercial Fleet Optimisation: We have initiated a phased electrification of our vehicle fleet, with hybrid and electric vehicles now integrated into daily operations. Vehicle tracking systems have improved fuel efficiency by 12%, saving approximately 8,500 litres annually. EV charging points have been installed at key depot locations, reducing reliance on fossil fuels.

Lighting and Energy Controls Upgrade: In 2023, we completed the replacement of traditional lighting systems with high-efficiency LED units and introduced PIR motion-sensing technology across all manufacturing areas and administrative offices. This initiative delivered a 25% reduction in electricity usage during non-operational hours, saving approximately 15,000 kWh annually and reducing Scope 2 emissions by 3.2 tCO₂e.

Sustainable Material Sourcing: 100% of timber products are FSC/PEFC certified, ensuring responsible forest management across our supply chain. Construction waste recycling has achieved a 95% recycling rate at main manufacturing centres, diverting 450 tonnes annually from landfill.

Revised Business Travel Policy: We undertook a full review of our travel policy, replacing routine site visits and internal meetings with remote alternatives. This change has led to a 40% reduction in business mileage claims (saving 12,000 miles annually) and eliminated 95% of domestic air travel, resulting in a combined reduction of 4.8 tCO₂e in Scope 1 and Scope 3 emissions.

Energy Efficient Product Design: Our modular buildings achieve air permeability of 4.512 m³/h/m² and incorporate high-quality thermal insulation, reducing client energy consumption by an estimated 30% compared to traditional temporary buildings.

Each initiative is supported by internal monitoring to track reductions in energy use and emissions, with savings reinvested into further sustainability improvements.

Planned Carbon Reduction Initiative

In the future we plan to implement further measures including but not limited to the following.

Greenfield Facility Relocation: Planned relocation of main manufacturing facility within 10 years to integrate advanced sustainable technologies and improve energy efficiency by 40%.

Renewable Energy Integration: Integration of solar PV panels and energy storage systems at new facility, targeting 25% renewable energy generation on-site by 2028.

Complete Fleet Electrification: Transition of all remaining forklifts and 50% of HGV fleet to electric/hybrid alternatives by 2030, aligned with government phase-out timelines.

Supply Chain Sustainability: Enhanced supplier engagement program requiring all material suppliers to maintain ISO 9001 certification and demonstrate environmental compliance, with sustainability criteria integrated into procurement decisions.

Advanced Building Performance: Continue developing modular buildings with enhanced thermal performance and renewable energy integration options for clients, supporting their own carbon reduction goals.

Declaration and Sign Off

This Carbon Footprint Report has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reporting.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reporting 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.

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>

Statement of Assurance

Relating to the assurance of SIBCAS Ltd operational carbon footprint calculations.

Terms of Engagement

Elemental Consulting group to collate consumption, financial and product data, define methodology and produce detailed statements.

Scope and Boundary

The scope of engagement was that of the organisation within financial control of SIBCAS Ltd, Company Registration Number SC052604, registered at Easton Road, Bathgate, West Lothian, EH48 2SF.

Methodology

Scope one, two, and three emissions have been calculated following the greenhouse gas (GHG) protocol for corporate accounting and reporting standard using UK government emission factors specific to the fuel/category of reporting and the year of raw data.

Elemental Consulting Group

Sustainability partner Elemental Consulting Group have provided services of collation and verification of emissions acting as an independent following a process of assurance and validation with internal qualified and competent resources.

Signed



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