Carbon reduction plan (PPN06-21)

September 2025

JIGSAW24

Jigsaw24 commitment to achieving Net Zero

Jigsaw Systems Ltd (trading as Jigsaw24) are committed to halving our net carbon emissions by 2030 and to achieving true Net Zero (scope 1,2 and 3 emissions) with minimal use of offsets, by 2040, in alignment with the Science Based Target Initiative (SBTI) to which we are committed.

Baseline carbon emissions

Baseline Year: Jigsaw24 Financial Year 2021/22 (June 2021 to May 2022)

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 and therefore serve as a vital reference point against which emissions reduction can be measured moving forward.

Since FY21/22, we committed to reporting on all relevant elements of scope 3 that are within our operational control, as well as use of, and end-of-life treatment of Apple branded sold products, which whilst out of operational control entirely, we still feel was useful to calculate. We use three key intensity ratios to measure our continuous improvement: tCO2e by employee headcount, tCO2e by £m of revenue and tCO2e by sqm floor space in our properties.

For this FY24/25 report, we have retained FY21/22 as our base year, as this gives us a comparison against all the scope 3 elements that we calculated for the first time in 2022. The SBTi does not require companies using the SME route to set scope 3 targets for near-term targets; however, companies must commit to measure and reduce their scope 3 emissions.

GHG Scope	2021/22 location-based (tCO2e)	**2021/22 Baseline Market-based (tCO2e)**
Scope 1 – Direct fuels used in buildings and fleet vehicles	10	**10**
Scope 2 – Purchased electricity	55	**12**
Scope 3 – Indirect emissions excluding 'Use & EOL treatment of sold goods'*	1904	**1885**
Total emissions, excluding*	1970	**1908**
Scope 3 Cat 11 & 12, Use & EOL of sold Apple goods*	6573	**6554**
Total emissions including*	6639	**6577**
Baseline Intensity Ratio Metrics (including*)		
Scope 1 & 2 tCO2e per employee (300)	0.22	**0.08**
Scope 1 & 2 tCO2e per £m turnover (£159m)	0.41	**0.14**
Scope 1 & 2 tCO2e per sq m property (3966)	0.017	**0.006**
Scope 1,2 & 3 tCO2e per employee (300)	22.13	**21.92**
Scope 1,2 & 3 tCO2e per £m turnover (£159m)	41.75	**41.36**
Scope 1,2 & 3 tCO2e per sq m property (3966)	1.67	**1.66**

* Out of operational control, but calculated for Apple products

Current year emissions reporting(FY24/25)

Jigsaw24 have calculated our total location-based carbon footprint for the reporting period at 5363 tCO2e (location based – accounting for gross energy consumption), with a market-based footprint (that takes carbon neutral renewable energy into consideration) of 5276 tCO2e.

Location-based tCO2e emissions are based on average emission factors for the local electricity grid for electricity consumed. Market-based tCO2e emissions consider any contracts in place such as green tariffs, renewable energy certificates, and off-site power purchase agreements. Jigsaw 24 purchased 100% renewable electricity in the reporting year, allowing zero Scope 2 emissions to be reported.

The table below shows Jigsaw24's total carbon footprint for FY2024/25 (June 1st, 2024, to May 31st, 2025), organised by GHG Scope, compared to previous reporting year, and 2021/22 baseline. Note that rounded figures are used.

GHG Scope	Emission Category	**2024/25 result - Market Based (tCO2e)**	2024/25 result - Location Based (tCO2e)	2023/24 result - Market Based (tCO2e)	2021/22 Baseline Market Based (tCO2e)	Difference to FY23/24 tCO2e (Market based)	Percentage Difference to FY23/24 (Market based)	Difference to FY21/22 Baseline tCO2e (Market based)	Percentage Difference to FY21/22 Baseline (market based)
Energy consumption for Scope 1 and 2 calculations		**381767**	381767	416571	325845	-34804	-8	55922	17
Scope 1	Building fuels (natural gas)	**2**	2	14	3	-12	-86	-1	-34
	Company controlled vehicle fuel	**5.7**	5.7	3.5	7.2	2	63	-2	-21
	HVAC Refrigerants	**0.1**	0.1	25	0	-25	-99	0.1	100
Scope 1 Total Emissions		**8**	8	42	10	-34	-81	-3	-22
Scope 2	Electricity Consumption	**0**	71	0	12	0	0	-12	-100
Scope 3	3.1 - Purchased goods and services	**386**	386	441	780	-55	-12	-394	-50
	3.2 - Capital goods	**88**	88	97	332	-9	-9	-244	-73
	3.3 - Fuel- and energy-related activities	**88**	104	94	176	-6	-6	-88	-50
	3.4 - Upstream transportation and distribution	**141**	141	162	236	-21	-13	-95	-40
	3.5 - Waste generated in operations	**0.6**	0.6	1.7	1.3	-1.1	-63	-0.6	-50
	3.6 - Business travel	**95**	95	104	60	-9	-8	35	59
	3.7 - Employee commuting	**205**	205	194	285	11	6	-81	-28
	3.8 - Upstream leased assets	**0**	0	0	0	0	0	0	0
	3.9 - Downstream transportation and distribution	**3**	3	21	14	-18	-86	-11	-79
	3.11 Use of sold products*	**4056**	4056	4418	4467	-362	-8	-410	-9
	3.12 End-of-life treatment of sold products*	**205**	205	246	202	-41	-17	3	1
	3.13 Downstream leased assets	**0**	0	0	0	0	0	0	0
	3.14 Franchises	**0**	0	0	0	0	0	0	0
	3.15 Investments	**0**	0	0	0	0	0	0	0
Scope 3 emissions excluding Use & EOL of sold goods*		**1007**	1023	1114	1885	-107	-10	-878	-47
Total Scope 1,2 & 3 emissions excluding Use & EOL of sold goods		**1015**	1102	1156	1907	-141	-12	-893	-47
Scope 3 Total Emissions including Use & EOL treatment of sold goods*		**5268**	5284	5778	6554	-510	-9	-1286	-20
Total Scope 1,2 & 3 emissions including Use & EOL of sold goods*		**5276**	5363	5820	6576	-544	-9	-1300	-20

* Out of operational control

Carbon intensity metrics

Average employee headcount over the reporting year was 272 compared to 311 in FY23/24 and 300 in the baseline year. Revenue was £237m compared to £159m in the baseline year. Average sqm of property reduced in FY24/25 to 3876 sqm and compares to a baseline of 3966 sqm. As expected, the scope 1& 2 metrics have all reduced significantly. The Scope 1,2 & 3 revenue and sqm metrics have improved, whereas the employee head count metric slightly increased. All metrics are significantly reduced from the 2022 baseline. Note that Scope 3.11 and 3.12, Use, and EOL treatment of sold goods are not accounted for in the metrics as they are deemed out of operational control.

Metric	**2024/25 result - Market Based (tCO2e)**	2023/24 - Market Based tCO2e	2021/22 Baseline Market Based tCO2e	% Difference to FY23/24	% Difference to FY21/22 Baseline
Scope 1&2 per employee (272)	**0.029**	0.135	0.076	-78	-61
Scope 1&2 per £m revenue (£237m)	**0.034**	0.161	0.143	-79	-76
Scope 1&2 per sqm of property (3876 sqm)	**0.002**	0.010	0.006	-79	-64
Scope 1,2,3 per employee (272)	**3.73**	3.72	6.36	0	-41
Scope 1,2,3 per £m revenue (£237m)	**4.28**	4.43	11.99	-3	-64
Scope 1,2,3 per sqm of property (3876 sqm)	**0.26**	0.27	0.48	-4	-46

Emissions reduction targets – Scope 1 and 2 targets

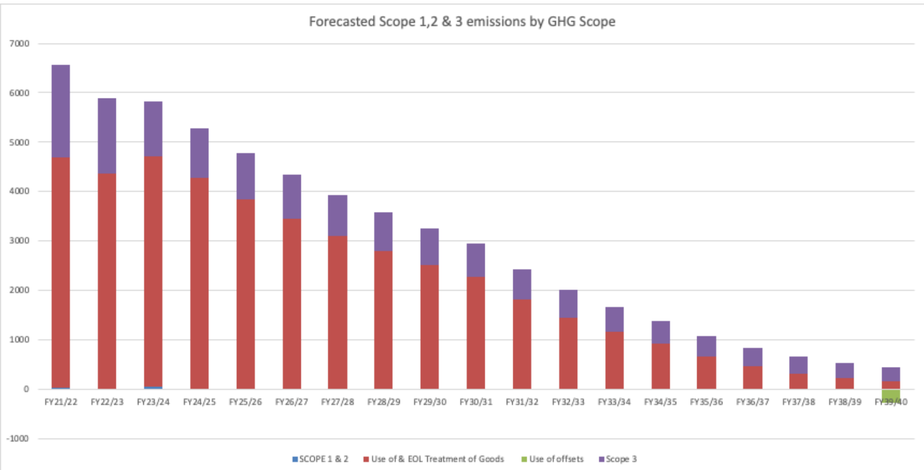
Jigsaw24 are a very low producer of direct Scope 1 and 2 carbon emissions already utilising 100% renewable energy, removal of gas from buildings and a primarily EV vehicle fleet. Our primary focus is working with our supply chain and employees to reduce our Scope 3 emissions.

GHG Scope activity	2021/22 Baseline & metric	Target	How will we achieve this?	2025 Progress against baseline and metrics
Company car travel	7 tCO2e, 42kg per£m revenue.	Zero emissions by 2030.	Remove the last remaining two ICE vans from fleet by 2028, continue to support EV salary sacrifice and only lease electric vehicles.	6 tCO2e, (-21%), 25kg per £m revenue. 94% of Scope 1 travel in EVs
Consumption	3 tCO2e, 0.76kg per sq m.	100% reduction by 2030.	Remove or replacing gas boilers and/or radiators with electric, or heat pumps subject to ROI or landlord consent.	2 tCO2e (-34%), 0.51kg per sq m Amsys site now closed, Resource House reliance on gas removed in 2025.
Scope 1 AC refrigerants	0 (zero).	Maintain zero.	Ensure HVAC is well maintained, with existing old unit replacement program continuing as before.	140 kgCO2e due to new R32 AC unit installed that required 0.2kg top up of R32 refrigerant.
Scope 2 Purchased electricity	12.40 tCO2e, 68kg per FTE.	50% reduction in FTE intensity ratios by 2030.	100% carbon neutral electricity for all premises contracted from 2023. Solar panels unlikely due to short term building leases.	Zero market based. Continue with zero carbon electricity contracts.

Scope 3 targets

GHG Scope 3 category	2021/22 Baseline & metric	Target	How will we achieve this?	2025 Progress against baseline and metrics
1.Purchased goods and services*	780 tCO2e, 4.62t per £m revenue.	50% reduction in £m revenue intensity ratios by 2030. **Achieved in 23/24.** Updated target of consistent 60% reduction by 2030.	Target and collaborate with all suppliers to understand their stated net zero ambitions and actual carbon footprint and use that data instead of outdated DEFRA spend based data for reporting. Also improve budgetary control and reduce spend on external services such as contractors and consultants.	386 tCO2e (-50%), 1.63t per £m revenue (-65%) Focus on supplier led reporting rather than just spend. Supplier specific data used for over 60 partners reflecting their carbon reduction efforts. General reduction in spend and use of newer 2021 emission factors.
2. Capital expenditure*	332 tCO2e, 1.96t per £m revenue.	50% reduction in £m revenue intensity ratios by 2030. **Achieved in 23/24.** Updated target of consistent 60% reduction by 2030.	Target largest spend suppliers to understand their stated net zero ambitions and actual carbon footprint and use that data instead of outdated DEFRA spend based data for reporting. This figure was unusually high in previous reports due to two new offices opening.	88 tCO2e (-73%), 0.37t per £m revenue (-80%). Steady CAPEX spend due to no major build out works, use of supplier focused, more accurate materials reporting as in category 3.1
3. Fuel and energy relates activities (WTT and T&D) *	176 tCO2e, 533kg per FTE.	50% reduction in FTE intensity ratios by 2030. **Achieved in FY24/25.**	Emissions conversion factors should improve as network grid energy becomes greener, but the absolute figure is likely to grow with the business in the short term.	88 tCO2e (-50%), 324kg per FTE (-39%). 100% carbon neutral electricity, increased EV use for business travel and commuting, more accurate reporting on other transport data.
4.Upstream transportation and distribution**	236 tCO2e, 1.48t per £m revenue.	50% reduction in £m revenue intensity ratios by 2030.	More suppliers to account for their own downstream emissions; work to lobby couriers to accelerate their transition to low emissions EV fleets. Improve supplier stock-holding levels and more bulk and direct shipments. Consider investment in sustainable aviation fuel with couriers.	141 tCO2e (-40%), 596kg per £m revenue (-60%). Baseline was re-calculated in 2025 to account for change to methodology based on whether shipping is paid by Jigsw24.
5. Waste generated in operations	1.29 tCO2e, 3.9kg per FTE.	50% reduction in FTE intensity ratios by 2030. Achieved in FY24/25.	Promote reduction and re-use of packaging, and more recycled and recyclable materials. Ensure partners continue to avoid landfill and are investing in more innovative recycling and landfill avoidance technologies. Water management policy already in place at all sites.	0.6 tCO2e (-50%), 2.2kg per FTE (33%). Limited waste generated due to no major building works. Water consumption was steady, but Amsys site now removed.
6. Business travel, including hotel stays	60 tCO2e, 354kg per £m revenue.	50% reduction in £m revenue intensity ratios by 2030.	Will improve as more people are able to switch to EVs and public transport becomes cleaner. Keep travel to a minimum unless necessary, reverting to video conferencing where possible. Will depend on travel and hotel operators decarbonizing.	95 tCO2e (+59%), 401kg per £m revenue (+23%). Baseline was set in pandemic year, therefore artificially low, however the low baseline sets an ambitious target despite business growth.
7. Employee commuting, including home working	285 tCO2e, 865kg per FTE.	50% reduction in FTE intensity ratios by 2030.	Will improve as more people are able to switch to EVs and public transport becomes cleaner and greener, and all households have a carbon neutral electricity tariff as standard. Continue to promote car share and invest in facilities for non-motorised or public transport commuters.	205 tCO2e (-28%),754kg per FTE (-13%) Whist the final emissions figure increased in 2025, the headcount reduced which impacted on the metric. EV uptake has slowed since 2023.

8. Upstream leased assets	N/A	N/A	Accounted for in scope 1,2 and 3 elsewhere. Review as required.	Buildings and EV's accounted for in other scopes.
9. Downstream transportation and distribution**	21 tCO2e, 132kg per £m revenue.	50% reduction in £m revenue intensity ratios by 2030.	Work with and use more suppliers that have more sustainable logistics services, lobby more suppliers for 'free' shipping. Local suppliers will reduce this number further.	3 tCO2e (-79%), 12.7kg per £m revenue (-90%) Baseline was re-calculated in 2025 to account for change to methodology based on whether shipping is not paid by Jigsaw, which was very little in the reporting year.
10. Processing of sold products	N/A	Already aligned with other scope reduction targets.	All products are finished goods or services with no additional processing that is not accounted for in our other reporting.	Not relevant to Jigsaw24 in 2025
11. Use of sold products (Apple)*	4467 tCO2e, 31kg device average.	Out of operational control.	Will reduce as the reported GHG carbon footprint of our vendors products reduces due to verified decarbonisation of the production process, and cleaner grid energy over time. Apple are aiming for all of their products to be carbon neutral by 2030. Apple launched their first carbon neutral product (Watch) in 2023.	4056 tCO2e (-9%), 15.7kg average per device sold (-49%). Deemed out of operational control but demonstrates energy improvements in Apple product portfolio. Mac Mini added to carbon neutral products.
12. End-of-life treatment of sold products (Apple)*	202 tCO2e, 1.4kg device average.	Out of operational control.	Will reduce as the reported carbon footprint of our vendors products and improved recycling processes improve over time.	205 tCO2e (+1%), 0.78kg average per device sold (-44%). Deemed out of operational control but modest increase considering the increased volumes.
13.Downstream leased assets	N/A	N/A	N/A	Not relevant to Jigsaw24 in 2025
14. Franchises	N/A	N/A	N/A	Not relevant to Jigsaw24 in 2025
15. Investments	N/A	N/A	N/A	Not relevant to Jigsaw24 in 2025



Carbon reduction initiatives

Carbon reduction initiatives now embedded into our normal business operations.

Opportunity	Details of initiative	FY24/25 impact	Estimated Carbon reduction (tCO2e)
100% carbon neutral electricity	All buildings powered by carbon-neutral electricity tariffs from August 2023,	Zero Scope 2 market-based market-based compared to location based.	71
Offices	Invested in state of the art, modern, cleaner, greener buildings in Nottingham and London. Improved EPC ratings in 2022. HQ improved from C-72 to C-54. Resource House from C-66 to B-37. Whitfield Street is B-42. Closed inefficient Amsys site in 2024.	HQ and RH electricity consumption increased due to increased technical activities on site. Amsys site closure and removal of gas requirement at Resource House had an effect of removing gas emissions of 12 tCO2e, plus reduced waste and logistics.	12
Logistics and order management	Increased use of direct 'drop' shipments bypassing HQ where not required. Use of couriers with strong green credentials and offer innovative logistics solutions to cut goods travel.	Depends on business activity rather than true reductions. Qty of shipments increased, but smaller parcels on average. Drop ship did increase, which is chargeable, meaning 'free' downstream supplier shipping into HQ reduced significantly.	39
Supplier engagement and environmental assessment	Continue to improve collaboration with customers and supply chain partners, focusing on supporting other to start the net zero journey.	Positive customer engagement through various events. 47 tCO2e lower Cat 3.1 & 3.2 emissions than using just spend based calculations.	47
Full LED lighting	LED lighting in all buildings, with PIR sensors where appropriate	Approximately 75% less energy consumption for lighting compared to non-LED lighting.	1
Support move to electric vehicles and public transport	EV and cycling salary sacrifice schemes open to all staff. No more ICE vehicles to be added to fleet.	Estimated 78 tCO2e of avoided emissions by use of electric vehicles and public transport for business travel and commuting when comparing CO2e by km traveled.	78
Home Working	Continue to offer a degree of hybrid home working to employees where appropriate.	We estimate that the average car commuter has a 30% higher commuting footprint than a home worker which would add up to 21 tCO2e in FY24/25	16
Paperless office and improved waste management	Reduction of printing to near paperless levels across all office functions, except for certain customers that need manual delivery notes.	Jigsaw was never a high paper consumer, estimated saving of less than 1 tCO2e against paper and ink consumption, plus recycling.	1
IT infrastructure	Investment in more energy efficient technology and processes, such as cloud-based software systems. decommission excess hardware in comms cabs and remove requirement for Node4 data centre in 2023.	Further reduction of on-site server infrastructure in 2023, removal of excess data centre infrastructure.	2
Evangelisation	Ongoing program of environmental awareness and carbon literacy to staff, partners, and customers	Energy and carbon specific training and collateral rolled out since 2023, now part of staff induction. Increases employee engagement.	N/A
Compliance and Certification	Continued commitment to ISO14001, ISO 50001, CDP, SBTI, Eco Vadis and other certifications and legal obligations.	Improved external stakeholder engagement and regulatory compliance.	N/A
Other initiatives	Reduced plastic in supplies, packaging and catering, recyclable stationary, efficient electrical appliances, water restrictors on taps, recycling bins in all areas.	General control of scope 2 emissions.	<1
avoidance in FY24/25			**-268 tCO2e**

In-progress and future carbon and energy reduction initiatives

In addition to the scope 1,2 and 3 specific targets and initiatives detailed earlier, the following environmental management measures and projects are either in progress or are on our future carbon reduction road map.

Opportunity	Impact	Details of Planned initiative	Time frame for impact
Supporting customer Net Zero journeys	Commercial	Jigsaw24 can report on general carbon footprint per customer based on revenue split, and also at a more specific product level for certain vendors.	BAU
Travel Policy	Emission reduction	Continue to review effectiveness of current initiatives and adapt as necessary, investigating car sharing, electric bike, and other schemes as they become available. New travel platform launched in 2024.	BAU
Remove requirement for gas at all sites	Emission reduction	Consider removal or electrification of gas supply at Resource House when lease renewal is due	Completed 2025
Enhanced carbon emissions reporting	Reporting	Carbon reporting brought in house in 2023. Continue to improve internal reporting tools as required. Consider use of AI and Microsoft Power BI in future reporting.	2026
Remove plastics from packaging	Emission reduction	Removal of plastics from packaging wherever possible. Move to paper-based alternatives for tape, bubble wrap and external packaging if feasible	2026
Logistics	Emission reduction	Lobby all courier partners to accelerate transition to 100% EV fleet and continue to offer innovative solutions for Jigsaw24 deliveries and collections, and to also improve reporting.	2026
Carbon reporting and verification standards	Compliance	While ISO14064 and PAS2060 have been put on hold, changes to government policy, or the GHG protocol will be expected, which may make this commitment unavoidable.	2027
Company owned and leased vehicles	Emission reduction	Zero ICE vehicles in company fleet Removal of final two vehicles when appropriate.	2028
Investigate improved HVAC technology	Emission reduction	Investment in new HVAC technologies as they become realistic for business. As a minimum, ensure any replacement units are R32 or better.	2028+
Solar panels	Emission reduction	Put on hold due to short term property leases. Consider solar panels for any future property projects.	2031
Carbon offsetting	Offsetting	Whilst offsetting is no longer a short-term objective, Jigsaw24 are aware that it will eventually be required to account for hard to abate residual emissions as we approach Net Zero	2030+
Aim to be carbon negative by 2040+	Emission reduction	Investment in future carbon Direct Air Capture technology as it becomes available, however mindful that this is presently some time away from being commercially viable.	2040+

Declaration

This Carbon Reduction Plan has been completed in accordance with UK Government Procurement Policy Note PPN 06/21 and UK Government SECR requirements.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans, the GHG Reporting Protocol Corporate Standard, and Corporate Value Chain (Scope 3) Standard, and uses the appropriate Government emission conversion factors for greenhouse gas company reporting developed by DEFRA and BEIS.

This Carbon Reduction Plan has been reviewed and approved by the board of directors.

Signed on behalf of Jigsaw Systems Ltd trading as Jigsaw24:

Roger Whittle

Founder and Director

September 2025