Carbon Reduction Plan
FY 2025

SSCL

Contents

Page

1 Commitment to achieving Net Zero 3

2 Baseline and Current Emissions Footprint 4

3 Emissions reduction targets 6

3.1 Science-Based Targets 6

3.2 Figure 2: Historic Emissions Reductions 8

3.3 Figure 3: Projected Emissions Reductions 8

4 Carbon Reduction Projects 9

4.1 Completed Carbon Reduction Initiatives 9

4.2 Renewable Electricity 9

4.3 Energy Efficiency 9

4.4 Business Travel and Internal Carbon Price 9

4.5 Waste Management 10

4.6 Supply Chain Emission 10

4.7 Carbon Offset Initiatives 11

4.8 Digital Sustainability 12

4.9 Green Skills 13

4.10 Future Initiatives 13

5 Declaration and Sign Off 14

5.1 Signed on behalf of the Supplier: 14

1 Commitment to achieving Net Zero

Shared Services Connected Limited (SSCL) are proud to be considered as early adopters of climate change standards since 2017 where we aligned our science-based targets well below 2°C which were validated by the Science Based Targets initiative (SBTi). Later in 2019 these targets were updated to be 1.5°C aligned.

In 2020, we adopted the UN Climate Neutral Now definition of net zero as "the state where a balance between anthropogenic greenhouse gas (GHG) emissions and removals is achieved", by taking the following actions:

1. Measure 100% of the organisation's GHG emissions

2. Reduce GHG emissions as far as possible; and

3. Offset remaining emissions through projects that remove carbon from the atmosphere in the long term.

A net zero target date of 2028 was set under the UN Climate Neutral NOW programme. As the effects of offsetting continue to evolve, we decided as an organisation to move towards a more ambitious net zero target with a greater focus on reduction and less on sequestration through offsetting and carbon credits.

In 2022, Sopra Steria Group/SSCL committed to the SBTi Net-Zero Standard (hereafter referred to as 'The Standard') which has become the globally accepted best practice standard for organisations setting net zero targets.

The definition of net zero under The Standard requires SSCL to strive towards achieving a 90% reduction in absolute emissions from a baseline measurement by no later than 2050. Consequently, Sopra Steria Group/SSCL proposed a revised net zero target achievement date of 2040. In July 2023, the SBTi validated the following net zero targets, using an updated baseline year of 2019.

Near-Term Targets

1. SSCL commits to reduce absolute scope 1 and 2 GHG emissions by 54% by 2030 from a 2019 baseline year.
2. SSCL also commits to reduce absolute scope 3 GHG emissions by 37.5% by 2030 from a 2019 baseline year.

Long-Term Targets

1. SSCL commits to reduce absolute scope 1 and 2 GHG emissions by 90% by 2040 from a 2019 baseline year.
2. SSCL also commits to reduce absolute scope 3 GHG emissions by 90% by 2040 from a 2019 baseline year.

2 Baseline and Current Emissions Footprint

Baseline emissions are a record of the GHGs 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.

The Reporting Year is the calendar year 2025 and the Baseline Year is the calendar year 2019.

In 2025, our total absolute Scope 1 and 2 (market-based emissions) decreased by 49.9%; and total Scope 3 emissions increased by 30.1% compared with the baseline year of 2019. This has resulted in a total GHG emissions (i.e. Scope 1 + 2 on a market basis +3) increase of 25.9% in 2025 versus 2019.

By far the largest proportion of Scope 3 emissions are those of purchased goods and services (Scope 3 Category 1) which accounted for 85.3% of SSCL total Scope 3 emissions in 2025. Our current methodology for calculating purchased goods and services emissions includes supply chain spend and bespoke company/government carbon conversion factors. In 2025 the supplier spend was 103.3% greater than in 2019, whilst emissions from purchased goods and services increased by 49.5%, hence our Scope 3 emissions increases can be attributed to company growth during that period.

In section 4.6 below we describe what actions we are taking through our Sustainable Supply Chain Programme to address rising emissions related to purchased goods and services.

Previous year figures (2024) have been restated in the 2025 disclosures for the following reasons:

- Scope 3 emissions: In 2024, this figure was reported as 14,208 tCO2(e). In this disclosure the figure has been restated to as 14,811 tCO2(e). This was as a result of an administrative error that incorrectly under reported emissions related to Scope 3 Category 7 - Commuting and Homeworking and Scope 3 Category 3 Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2.

- The restated 2024 figures above have meant that the following have also been restated in the 2025 disclosure: Total GHG emissions (based on Scope 2 market basis).

SSCL began to measure its total value chain emissions, in 2021, to begin a credible transition towards net zero which involves the calculation of Scope 1, 2 and all relevant Scope 3 emissions. This includes emissions associated with purchased goods and services (Scope 3 Category 1) which accounted for 83.5% of SSCL total carbon footprint in 2025.

SSCL has voluntarily incorporated good practice into GHG emissions reporting by incorporating supply chain emissions. Therefore, our figures would not be comparable with other organisations that don't report against their full set of value chain emissions. Performing this action is essential for positioning SSCL as being capable to make a credible transition towards net zero against long-term science-based targets.

Table 1: SSCL Emissions by Scope and Category for the Reporting Year (2025) and Baseline Year (2019).

SSCL					
Year (January to December)			Reporting Year	Previous Year	Baseline Year
			2025	2024	2019
Scope	Category (for Scope 3)	Definition / Reason for Exclusion	Emissions (tCO_2e)		
1		Oil consumption	7.8	16.0	0.0
		Gas consumption	229	281	398
		Fugitive emissions (measured)	10	27	93
	Scope 1 Total		**246**	**324**	**491**
2		Indirect emissions from the generation of purchased electricity, steam, heating and cooling	0	0	0
	Scope 2 (market-based) Total		**0**	**0**	**0**
3	Category 1: Purchased goods and services	Purchased goods and services	9,797	12,669	6,554
	Category 2: Capital Goods	Emissions due to capitalised purchases are included in Scope 3 Category 1	Not Applicable		
	Category 3: Fuel and Energy Related Activies (not included in Scope 1 or 2)	Upstream emissions of purchased Fuel (Well-to-tank)	40	50	52
		Upstream emissions of purchased Electricity (Well-to-tank)	77	89	160
		Transmission and distribution (T&D) losses for Electricity	29	35	85
	Category 4: Upstream Transportation and Distribution	Emissions due to capitalised purchases are included in Scope 3 Category 1	Not Applicable		
	Catergory 5: Waste Generated in Operations	Emissions from the treatment and disposal of solid waste	1.2	0.8	2.3
		Emissions from the treatment of wastewater	2.7	2.3	7.8
	Category 6: Business Travel	Air	29.3	57.6	65.4
		Rail	26.1	36.9	86.6
		Petrol	29.3	58.6	120.4
		Diesel	19.6	50.3	103.4
		Electric Cars	0.8	2.0	0.0
		Motorcycle (Petrol)	0.0	0.0	0.0
		Taxi	1.8	3.3	8.7
		Hotel	16.2	30.6	59.2
	Category 7: Employee Commuting	Employee commuting and working from home	1,419	1,726	1,526
	Category 8: Upstream Leased Assets	Off-site data centres (Market-based emissions from purchased electricity)	0	0	0
	Category 9: Downstream Transportation and Distribution	SSCL's business requires no material downstream transportation and distribution of goods	Not Applicable		
	Category 10: Processing of Sold Products	SSCL does not sell products subject to processing			
	Category 11: Use of Sold Products	Emissions from the use of products that SSCL sells are not material			
	Category 12: End-Of-Life Treatment of Sold Products	Emissions from the end-of-life treatment of products that SSCL sells are not material			
	Category 13: Downstream Leased Assets	Tenants	0	0	0
	Category 14: Franchises	SSCL neither sells franchising rights nor operates any franchises	Not Applicable		
	Category 15: Investments	SSCL has no material investments in other companies			
	Scope 3 Total		**11,488**	**14,811**	**8,831**
	Total (Scope 1 + 2 + 3)		**11,734**	**15,135**	**9,322**

3 Emissions reduction targets

SSCL will transition towards net zero emissions by the end of 2040 using a phased approach, ensuring that we commit to a steady decline in emissions using science-based targets to deliver positive outcomes through our climate action. Thereby, enabling SSCL to support the Paris Agreement goals.

Year	Scope of Net Zero
2019	Confirmed baseline year.
2023	Target aligned with science-based targets methodology
2030	Against the baseline year achieve: * Reduction of absolute Scope 1 & 2 GHG emissions by 54% * Reduction of absolute Scope 3 GHG emissions by 37.5%
2040	Against the baseline year achieve: * Reduction of absolute Scope 1 & 2 GHG emissions by 90% * Reduction of absolute Scope 3 GHG emissions by 90%

Table 2: Phases of SSCL approach to becoming net zero by 2040.

3.1 Science-Based Targets

To assist with achieving our validated long-term net zero targets, Sopra Steria Group has set near-term Science-Based Targets (SBTs) that also apply to SSCL in the UK. The following SBTs are aligned to the 1.5°C pathway and approved by the SBTi:

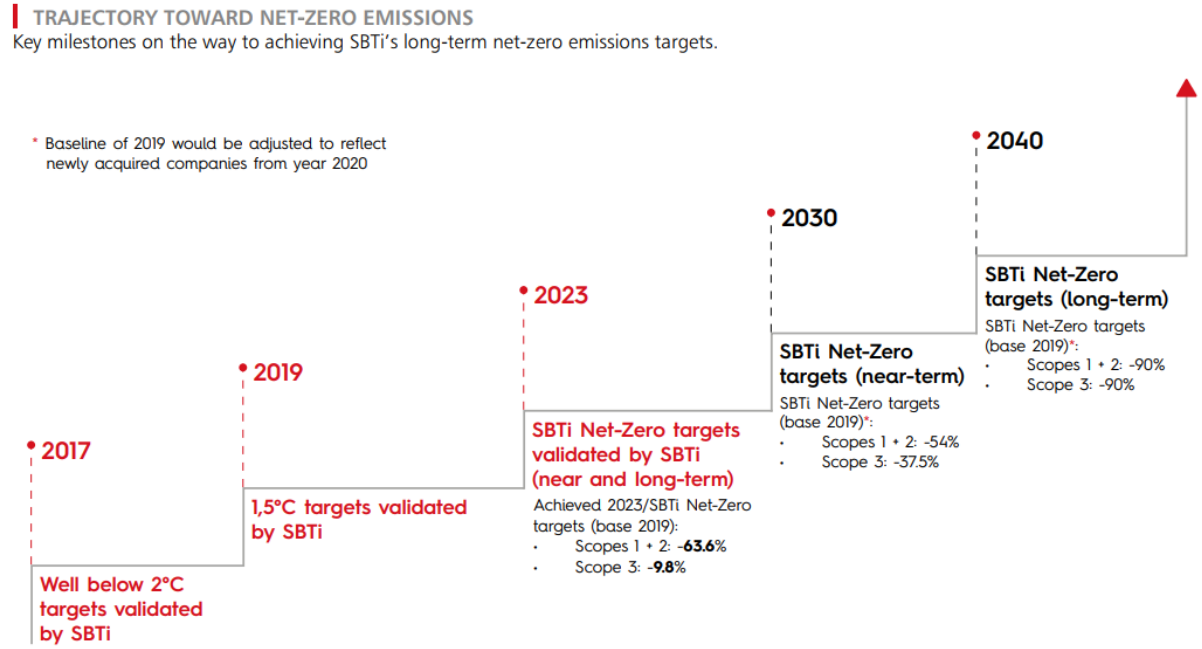

Figure 1: Sopra Steria Group/SSCL roadmap to achieving net zero by the end of 2040 in line with The Standard.

SSCL agrees to follow the GHG Protocol Corporate Standard, Scope 2 Guidance and Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We project that our GHG emissions will decrease to zero by 2040, a reduction of 100% with carbon removal offsets accounting only for a maximum 10% of total GHG emissions.

The Sopra Steria Group was one of the companies that road-tested The Standard prior to its publication in late 2021 and will remain at the forefront of adapting standards to ensure full compliance.

3.2 Figure 2: Historic Emissions Reductions

The graph in Figure 2 shows our historical and trajectory of Scope 1 and 2 emissions reductions needed to achieve our Scope 1 and 2 target and current position of SSCL emissions in the 2025 reporting year.

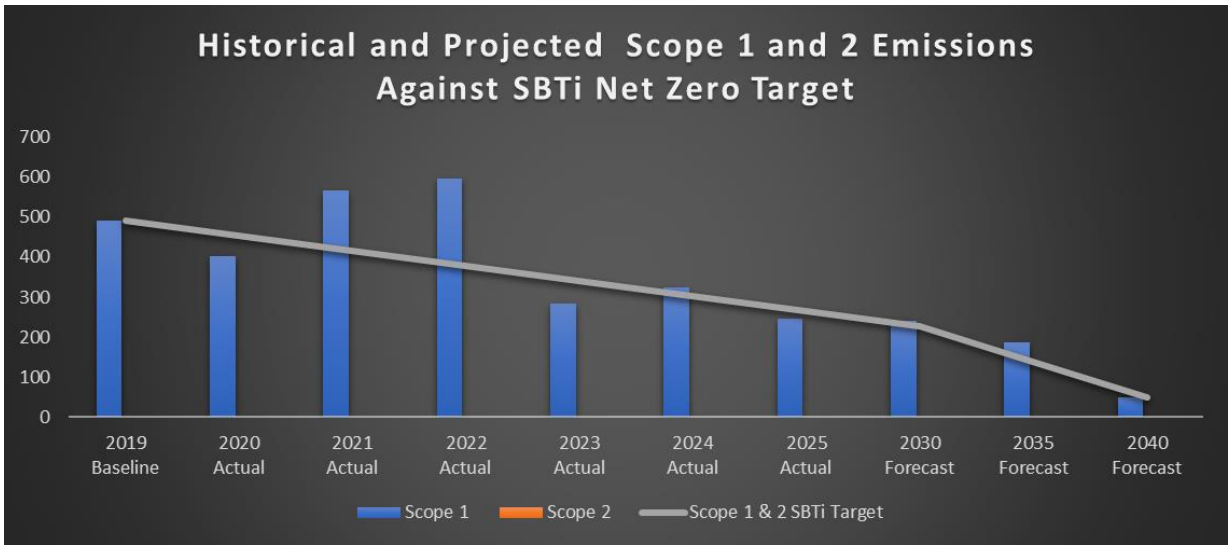

Figure 2: Historical and expected trajectory of future Scope 1 and 2 emissions.

3.3 Figure 3: Projected Emissions Reductions

The graph in Figure 3 shows our historical and trajectory of Scope 3.1 and other Scope 3 emissions reductions needed to achieve our Total Scope 3 target and the current position of SSCL emissions in the reporting year (2025):

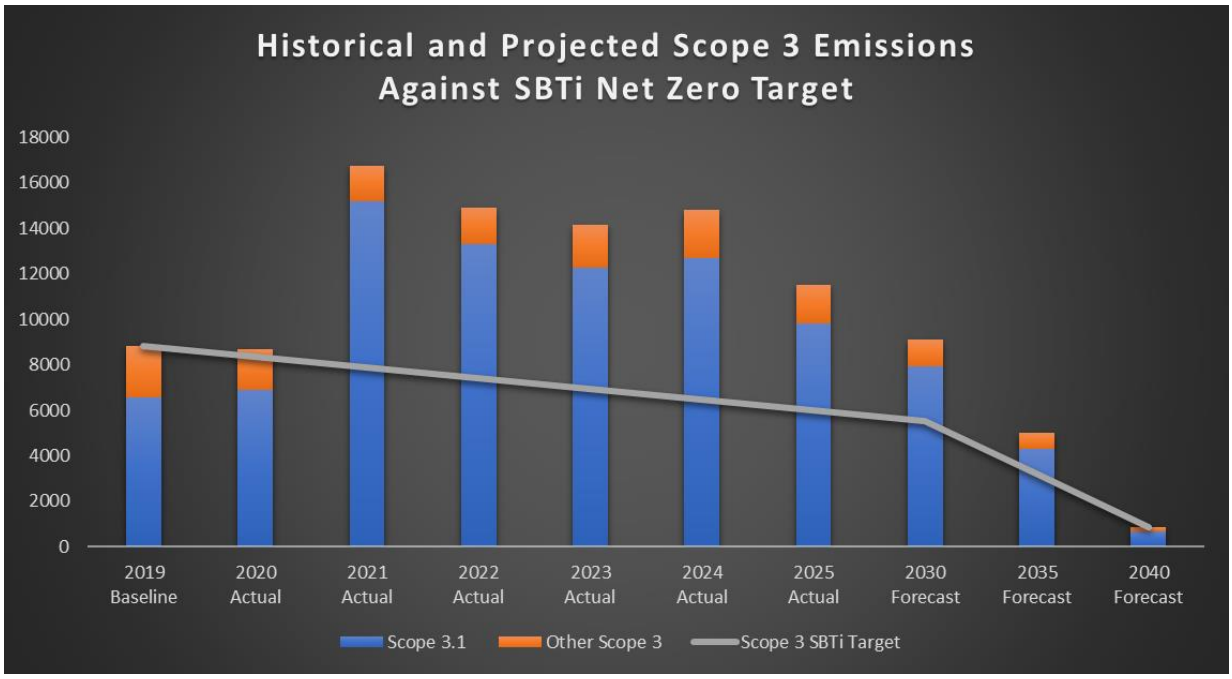

Figure 3: Historical and expected trajectory of future Scope 3 emissions.

4 Carbon Reduction Projects

4.1 Completed Carbon Reduction Initiatives

SSCL maintains and continually improves its Environmental Management System, which is externally certified to the ISO 14001:2015 standard.

SSCL has completed or implemented the following environmental management measures and projects since 2015. These measures will be in effect during the performance of contracts.

4.2 Renewable Electricity

By 2019 SSCL had raised the proportion of electricity consumed from renewable sources to 100%, reducing Scope 2 emissions to zero on a market basis.

All electricity SSCL consumes via supply contracts directly arranged by SSCL with electricity suppliers, is backed by Renewable Energy Guarantees of Origin (REGO) certificates.

4.3 Energy Efficiency

SSCL has continued to address energy efficiency. A 5.7% increase in energy intensity per FTE in 2025 vs 2024 resulted from a 23.8% reduction in full-time employees over the same period due to organisational restructuring and transfers to Sopra Steria business units.

Notwithstanding this temporary effect, energy intensity per FTE has decreased by 67.6% since the 2019 baseline, and absolute energy consumption has reduced by 54% over the same period

In 2025, we implemented the following measures to reduce our carbon emissions:

- The energy saving programme continued with a cross functional Energy Efficiency Working Group (CBRE, Property & Facilities, IT, and Environment & Sustainability) looking at energy saving opportunities across the estate. The team focuses on monitoring and targeting plus supporting delivery of energy reduction and net zero targets.

At Newport, the highest-energy-using site we:

- Monitor electricity consumption via 15 CT sensors and half-hourly data to identify reduction opportunities and implementing corrective actions when abnormal usage is identified.
- Switched HVAC off at weekends, saving 24 hours of run time per week, saving an estimated 11,000 kWh of electricity over a year.
- Reviewed set-point temperatures and calibrated BMS sensors quarterly, delivering estimated annual energy savings of 114,000 kWh across electricity and gas.

For context, in May, the landlord at the Newport site replaced six older gas-fired boilers with three high efficiency units and installed a standalone hot water calorifier to reduce gas demand. As the building's sole tenant, the company captures all resulting energy and carbon savings.

Additionally, 428 rooftop solar PV panels were installed, providing around 25% of the building's electricity; the company purchases this electricity from the landlord, with any surplus exported to the grid.

We also ceased operations at an older site using an oil-fired heating system saving more than 30,000 kWh and 8 tCO2e over the year.

4.4 Business Travel and Internal Carbon Price

SSCL applies an internal shadow carbon price, in the UK, to business travel. Each quarter, emissions from business travel are calculated for each business unit alongside the associated shadow carbon costs.

Our travel booking tool also provides employees with carbon emissions data related to their travel options so they're able to make choices around the lowest carbon mode for travel.

By making employees aware of the carbon cost of travel, the internal shadow carbon price and travel booking tool has changed their behaviour. They might choose to teleconference rather than travel at all, and if they do travel, to choose the mode with the lowest carbon emissions; for example, taking the train between London and Paris rather than a plane.

This has contributed towards a reduction of 80.5% in business travel emissions per full-time employee in the reporting year 2025 since the baseline year of 2019.

4.5 Waste Management

100% of general, dry mixed recyclable and food waste, from collections managed directly by SSCL, is diverted away from landfill.

Since 2019, SSCL have collaborated with its catering contractor in replacing plastic packaging of food and drinks sold at on-site canteens with packaging made from plant-based material. This has helped to eliminate over 137,068 items of single-use plastics from SSCL's waste.

We ensure 100% of our IT waste is diverted away from landfill.

Redundant IT equipment is sent to a specialist waste contractor, where it is dismantled and recycled, or converted into energy via incineration. This incineration is necessary for electronic waste that includes Persistent Organic Pollutants (POPs), which cannot be reused or recycled.

In 2025 SSCL started a new partnership with DSA Connect, another specialist IT asset disposal provider, that enable the repurposing of legacy equipment while supporting IT skills development for soon to be prison leavers. In 2025, 2,289 kg of redundant IT assets were processed, with 90.5% prepared for reuse and 9.5% recycled.

4.6 Supply Chain Emission

In 2025, supply chain emissions accounted for 83.5% of SSCL full value chain GHG emissions.

In 2025, we expanded our Supplier Engagement Programme to collect supplier data on GHG emissions reporting and reduction targets.

To better reflect the actual emissions performance of our suppliers, we have gathered primary data through a supplier engagement survey and a process of 'data scraping' of publicly available emissions and financial data. In 2025, this survey was sent to 45 of SSCL's top suppliers, representing 80% of our total supply chain spend.

11 suppliers accounting for 29% of SSCL's Scope 3 Category 1 emissions were able to evidence their full value chain emissions and meet Sopra Steria Group's audit criteria. Therefore, we have been able to include their emissions figures in the calculation of our Scope 3 category 1 emissions through the creation and application of bespoke emission factors.

For other suppliers that aren't yet mature in their journey in being able to calculate their full Scope 1, 2 and 3 emissions, we continue to apply Defra conversation factors based on the supplier's Standard Industrial Classification (SIC) code as published on the Companies House webpage for their registered company.

Through the 2025 supplier engagement survey we discovered that:

- 17 (37.8% of our targeted 45 suppliers) have some type of emissions target.
- 8 (17.8% of our targeted 45 suppliers) have Near-term and Long-term SBTi validated targets for Net Zero and Scopes 1,2 & 3.
- 5 (11% of our targeted 45 suppliers) have only Near-term SBTi validated targets for Net Zero and Scopes 1,2 & 3.

- 5 (11% of our targeted 45 suppliers) have not set any emissions reduction targets.

4.7 Carbon Offset Initiatives

In 2021 Sopra Steria Group/SSCL purchased carbon removal offsets for GHG emissions from its offices, data centres and business travel that it did not avoid. Offsetting the GHG emissions from these sources in this way means that they had no net effect on the amount of GHGs in the atmosphere, making emissions from these sources net zero.

Since 2015 Sopra Steria Group/SSCL had made its GHG emissions from offices, data centres and business travel carbon neutral by investing in projects that avoided future GHG emissions, particularly renewable energy projects in India.

In 2020, as part of its strategy for transitioning towards net zero emissions, Sopra Steria Group/SSCL changed to a new partner, One Carbon World, who are accredited by the United Nations Climate Neutral Now programme to provide Sopra Steria Group/SSCL with climate neutral certification through the use of carbon removal offsets. This partner invests in projects that remove GHG emissions from the atmosphere, particularly afforestation projects in Uruguay that create new land for trees that absorb carbon dioxide from the atmosphere, and that do not simply replace trees in deforested areas.

Details have been detailed below relating to the carbon removal off-setting scheme that used by Sopra Steria Group/SSCL:

Verra's Verified Carbon Standard (VCS)

The VCS is a globally recognised standard for certifying carbon offset projects. It covers a wide range of project types, including forestry, and is widely accepted in international carbon markets. This is the largest nature standard in the World. Projects certified under the VCS issue Verified Carbon Units (VCUs), each representing one tonne of CO_2 equivalent reduced or removed. Carbon removal offsets purchased by Sopra Steria Group/SSCL are VCS certified.

Global Recognition & Compliance

Verra's VCS afforestation standard aligns with internationally recognised frameworks such as UNFCCC, the Science Based Targets initiative (SBTi), and the Paris Agreement. The UK Woodland Carbon Code (WCC), however, is primarily designed for UK businesses and domestic carbon neutrality strategies, limiting its relevance for internationally recognised climate commitments. Companies with global net-zero targets often choose Verra-certified credits, as they are widely accepted under multinational sustainability reporting frameworks.

ICVCM Integrity & Market Integration

The WCC is currently undergoing evaluation for approval under the Integrity Council for the Voluntary Carbon Market (ICVCM). Until adjustments are made, WCC units (WCUs) remain a UK-focused tool and do not yet align with international frameworks such as Article 6 of the Paris Agreement. (as recognised by circa 200 governments). Sopra Steria's/SSCL provider of carbon-removal offsets is an organisation named One Carbon World (OCW). As OCW are a United Nations (UN) Observer organisation they select projects that meets the higher tier requirements.

Kyoto Protocol vs. UK Carbon Offset Scheme (WCC/Peatland Code)

Sopra Steria's/SSCL offset are aligned with the Kyoto Protocol. The Kyoto Protocol provides a broader regulatory framework, recognised by circa 200 governments, WCC and Peatland Code credits are largely used within the UK and are not yet recognised under Article 6 of the Paris Agreement. Additionally, VCS afforestation projects are subject to stringent additionality requirements, ensuring that the carbon credits represent new, verifiable emissions reductions rather than business-as-usual activities.

Environmental Benefits of the Guanare Afforestation Project, Uruguay

The afforestation project (linked to Sopra Steria's/SSCL carbon removal offsets) delivers multiple environmental benefits that align with broader sustainability goals, particularly those outlined in the UK Forestry Standard (UKFS). These include:

Biodiversity:

o The project includes conservation areas along rivers and streams, safeguarding native forests and enhancing local biodiversity.

o Natural forests within the project boundaries contain valuable tree species (e.g., Salix humboldtiana, Erythrina crista-galli), providing habitats for wildlife.

o Afforestation on degraded grazing land prevents further biodiversity loss by reducing land degradation and increasing vegetative cover.

o Sustainable forest management practices, including selective pruning and thinning, promote habitat diversity and long-term ecological balance.

Soil:

o The project restores degraded soils by increasing organic matter through afforestation, improving soil structure and fertility.

o Tree root systems stabilise the land, reducing soil erosion and compaction, particularly on rolling hills with shallow soils.

o Sustainable site preparation minimises disturbance, with soil tillage performed only before planting and not repeated for at least 20 years.

o The project prevents further loss of soil organic carbon, which had already declined by over 20% due to long-term cattle grazing.

Water:

o The afforestation plan protects natural watercourses by maintaining buffer zones with native riparian vegetation.

o Trees help regulate the hydrological cycle by reducing surface runoff, filtering pollutants, and promoting groundwater recharge.

o The project mitigates the risk of drought and flooding by improving soil water retention and reducing erosion, thereby contributing to watershed stability.

Additionally, the project includes Forest Stewardship Council (FSC) certification which meets the requirements of supply chain transparency act (many community benefits such as healthcare, job creation and school education programme are included).

The project has also received Climate, Community and Biodiversity (CCB) accreditation, which demonstrates community and biodiversity-related outcomes. Currently, only a few projects in the world have achieved this high level of accreditation.

4.8 Digital Sustainability

In August 2024, Sopra Steria UK, SSCL UK holding company became members of the Government Digital Sustainability Alliance (GDSA).

For Sopra Steria UK/SSCL, 2025 marked a successful 1st year as members of the Government Digital Sustainability Alliance (GDSA) which involved active participation across two GDSA working groups: AI & Sustainability' and 'Planetary Impact' to shape cross-government standards that help mitigate the

environmental risks associated with digital expansion. We contributed to the updated version of the AI Playbook for Government, focusing on reducing AI's environmental impact.

In 2025, Sopra Steria UK/SSCL embedded sustainability onto the agenda of our internal AI Governance Board (AIGB). The AIGB meets monthly. Its purpose is to ensure the business uses AI responsibly, including identifying and mitigating any risks, yet pro-actively explore the innovation and productivity improvements that AI can bring to us internally, and as part of our client engagements.

Through the AIGB, a Sustainability Checklist has been embedded into the review of new submissions for projects using AI. This will enable Sopra Steria UK/SSCL to effectively manage and mitigate environmental risks at the outset and throughout the lifecycle of projects that deploy AI.

4.9 Green Skills

Green skills are now a core requirement of the UK Government's Social Value Model, with public bodies expected to use procurement to drive green skills development and emissions reduction needed to achieve national net zero targets.

In 2025, Sopra Steria UK/SSCL undertook a three-month trial of an online sustainability learning platform. 966 training units were completed inside just 52 hours of learning - meaning participants learnt about lots of sustainability topics but it wasn't time intrusive for people due to the bite-sized content of the training. Participants reported an improvement in sustainability knowledge and, critically, the ability to translate learning into practical behavioural change. Examples included changes to recycling practices, reduced digital emissions, more sustainable procurement decision-making, increased engagement in internal sustainability networks, and greater confidence discussing sustainability with colleagues, clients, friends and family.

4.10 Future Initiatives

The Carbon Reduction Plan, as part of our Net Zero UN Climate Neutral Now initiative, is a key component of our wider Environmental Sustainability programme. This programme integrates our ISO14001-certified Environmental Management System, efficient resource consumption, renewable energy, circular economy, sustainable supply chain and support for our clients with solutions and services in their transition to a net zero economy.

Through the work of our Energy Efficiency Working Group, at SSCL we will continue to collaborate with our building maintenance contractor to explore energy savings opportunities that will lead to increased energy efficiency and facilitate a further reduction in Scope 1 and 2 emissions.

During 2026, a project will be initiated to scale role-relevant sustainability training to all UK employees via a new online learning platform.

5 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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

Scope 1 and Scope 2 emissions have been reported beyond the minimum compliance requirements of Streamlined Energy and Carbon Reporting (SECR), 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[3].

This Carbon Reduction Plan, for the Financial Year ending on 31st December 2025, has been reviewed and signed off by the board of directors (or equivalent management body).

5.1 Signed on behalf of the Supplier:

Director's Signature:

Kenny Morris

Director's Name: Kenny Morris

Date: 1 April 2026

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

[2] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

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