CISILION

Connectwithus:

Carbon Reduction Plan & Greenhouse Gas Inventory

Cisilion Limited

Last Amended: August 2026

Beyond Expectations

CARBON REDUCTION PLAN & GREENHOUSE GAS INVENTORY

Name and address of establishment:

Cisilion Limited

Cisilion House
Guildford Road
Leatherhead
Surrey
KT22 9UT

Tel: 0870 1525750

1 Introduction

Cisilion Limited is a UK-based technology solutions provider, operating across London and Surrey. We deliver networking, cloud, collaboration, security and managed services solutions supported by our highly skilled workforce. We recognise that our operations contribute to greenhouse gas emissions, resource consumption and waste generation, and we are committed to continually reducing our environmental impact.

We believe that businesses have an important role to play in supporting the transition to a sustainable, low-carbon future. Through responsible decision-making, investment in sustainable practices and engagement across our supply chain, we seek to minimise our environmental footprint and contribute positively to the communities in which we operate.

Reducing carbon emissions remains a key priority for Cisilion. We are committed to achieving net zero emissions by 2050 and to delivering measurable reductions in our Scope 1, Scope 2 and Scope 3 emissions. We continually review our operations, identify opportunities for improvement and implement initiatives that support our long-term environmental objectives.

Our commitment to sustainability extends to our customers, employees, suppliers, business partners and local communities. We recognise that meaningful progress can only be achieved through collaboration and shared responsibility.

Our Carbon Reduction Plan is underpinned by the following principles:

- Complying with all applicable environmental legislation, regulations and industry standards, and exceeding them where practicable.
- Integrating environmental and sustainability considerations into business decision-making.
- Continually reducing our environmental impact and carbon emissions year on year.
- Ensuring employees are informed, engaged and equipped to support our sustainability objectives.
- Working collaboratively with customers, suppliers and partners to promote sustainable business practices.
- Measuring, monitoring and reporting our environmental performance transparently.
- Continually reviewing and improving our environmental management and sustainability practices.

2 Commitment

Cisilion is committed to achieving net zero greenhouse gas emissions by 2050. Our strategy focuses on reducing emissions at source wherever possible, with carbon removal offsets used only for unavoidable residual emissions. As part of this approach, we aim to limit the use of carbon removal offset schemes to no more than 10% of our baseline emissions.

3 Environmental Responsibility

We are committed to delivering high-quality services in a manner that protects the health, safety and wellbeing of our employees, minimises our environmental impact and supports a sustainable future. We will comply with all applicable environmental legislation and seek to apply pollution prevention and environmental best practices throughout our operations.

We will:-

- Integrate environmental considerations into business decision-making, planning and operational activities.
- Raise environmental awareness among employees and encourage environmentally responsible behaviours.
- Maintain certification to ISO 14001:2015 and conduct regular audits to ensure effective implementation of the environmental management system.
- Maintain Carbon Neutral Certification.
- Train, educate and inform employees on environmental matters relevant to their roles.
- Reduce waste through prevention, reuse, recycling and responsible disposal practices.
- Promote the efficient use of energy, water, materials and other natural resources.
- Reduce greenhouse gas emissions and support the achievement of our carbon reduction and net zero commitments.
- Avoid unnecessary use of hazardous substances and manage them responsibly where their use is required.
- Consider environmental sustainability and whole-life impacts when procuring goods and services.
- Maintain appropriate arrangements to manage environmental risks, incidents and emergencies.
- Work with customers, suppliers and business partners to promote sustainable practices throughout our supply chain.
- Monitor, measure and continually improve our environmental performance through regular review of objectives, targets and this policy.

4 Sustainable Meetings and Travel

Cisilion supports flexible and hybrid working arrangements, including home-based roles where appropriate. By reducing the need for daily commuting and optimising office occupancy, these arrangements help lower transport-related emissions and contribute to a reduction in our overall carbon footprint.

As a cloud-first organisation, we support digital transformation and innovation for our clients through the adoption of cloud technologies and modern workplace solutions. Hybrid and remote working models have accelerated the use of cloud-based services, enabling organisations to reduce reliance on traditional on-premises infrastructure and improve the efficient use of computing resources.

When undertaking business travel, we seek to choose the most sustainable and practical option available. Our commercial teams consider the environmental impact of travel when preparing proposals and will include costs for lower-carbon transport options where feasible. Where air travel is necessary, we aim to select options that balance operational requirements with environmental considerations.

We actively encourage the use of remote collaboration technologies, including video conferencing and online meeting platforms, to reduce unnecessary travel. In many cases, these solutions provide a more efficient means of maintaining strong relationships with clients, partners and colleagues while reducing environmental impact. As a provider of collaboration and cloud technologies, we also support our customers in adopting similar sustainable ways of working.

Cisilion operates employee cycle purchase schemes that support sustainable commuting through tax-efficient bicycle purchases. We monitor emissions associated with business travel and regularly review opportunities to reduce our environmental impact. In addition, Cisilion offers an electric vehicle salary sacrifice scheme, encouraging the adoption of lower-emission vehicles by employees and supporting our broader carbon reduction objectives.

5 Waste, Resources and Sustainable Procurement

We aim to minimise waste and maximise opportunities for reuse, recycling and responsible disposal across our operations. Where practicable, office waste, including paper, IT equipment and office supplies, will be reused, refurbished or recycled through approved channels.

We seek to improve energy efficiency by selecting equipment and technologies with lower environmental impacts and by promoting responsible energy use throughout our offices. We regularly review opportunities to reduce energy consumption and support the use of renewable energy sources where practical and commercially viable.

When procuring goods and services, we consider environmental sustainability alongside quality, performance and cost. We aim to purchase products that are durable, repairable, recyclable and sourced from responsible suppliers. Where timber-based products are used, we seek to source materials certified by recognised sustainable forestry schemes, such as the Forest Stewardship Council (FSC). We also support ethical sourcing through the purchase of Fairtrade-certified products where appropriate.

Our hybrid working model has reduced the demand for office space, consumables and commuting, contributing to a reduction in our overall environmental footprint. We have also invested in digital collaboration and cloud technologies that enable effective communication with employees, customers and partners while minimising the need for travel.

To reduce single-use waste, Cisilion has removed disposable cups and water bottles from its offices, replacing them with reusable crockery, glassware and other sustainable alternatives wherever possible.

We work with our facilities and service partners to support environmentally responsible practices and regularly review opportunities to improve the sustainability of our workplace operations.

6 Emissions Reporting

To ensure transparency and consistency in our emissions reporting, Cisilion Limited has partnered with Blue Marble to prepare and publish our Greenhouse Gas Inventory. This Carbon Reduction Plan reports emissions for the period 1 June 2025 to 31 May 2026 (FY26) and has been prepared in accordance with the Greenhouse Gas Protocol. The full Greenhouse Gas Inventory report is included as an appendix to this document.

7 Baseline Emissions Footprint

Baseline emissions provide the benchmark against which carbon reduction performance is measured. Cisilion began measuring and reporting its greenhouse gas emissions in FY22, which has been established as our baseline year. The baseline emissions data is presented below and will be used to track progress towards our carbon reduction and net zero targets.

	TOTAL	SCOPE 1	SCOPE 2	SCOPE 3
Base Year GHG Footprint (tCO_2e)	118.5	0	33.333	85.202
Year 2 Footprint (tCO_2e)	122.04	0	41.3	80.7
Year 3 Footprint (tCO_2e)	304.84	0	42.9	262
Year 4 Footprint (tCO_2e)	236.6	0	46.4	190.2
Current Year (Year 5) Footprint (tCO_2e)	196.74	0	35.6	161.2

8 Intensity Metrics

Cisilion has also included emissions intensity metrics to provide additional context for our greenhouse gas emissions performance. These metrics measure emissions against business turnover and employee headcount, helping us assess carbon efficiency and track progress over time. The intensity metrics are shown below.

	TOTAL	SCOPE 1	SCOPE 2	SCOPE 3
Base Year – tCO_2e / £ Million Turnover	2.469	0	0.694	1.775
Year 2 – tCO_2e / £ Million Turnover	1.77	0	0.6	1.17
Year 3 – tCO_2e / £ Million Turnover	4.234	0	0.595	3.638
Year 4 – tCO_2e / £ Million Turnover	3.163	0	0.620	2.543
Current Year (Year 5) – tCO_2e / £ Million Turnover	2.46	0	0.44	2.01
Base Year – tCO_2e / Employee	0.859	0	0.242	0.617
Year 2 – tCO_2e / Employee	0.77	0	0.26	0.51
Year 3 – tCO_2e / Employee	1.893	0	0.266	1.627
Year 4 – tCO_2e / Employee	1.470	0	0.288	1.181
Current Year (Year 5) – tCO_2e / Employee	1.245	0	0.225	1.020

9 FY26 Targets Performance

During FY26, Cisilion produced targets against which to assess their performance throughout the financial year. Performance against these targets has been illustrated below:

Target	Performance Update
To reduce our Scope 2 emissions by 76.9% against our FY25 emissions footprint report.	FY22 – 33.33 tCO2e FY23 – 41.3 tCO2e FY24 - 42.9 tCO2e FY25 - 46.4 tCO2e FY26 – 35.6 tCO2e
To ensure that at least 80% of hardware through the Cisco Takeback Incentive Scheme within our supply chain ends up in landfill by 31 May 2026.	FY24 - 91% of equipment recycled/reused. FY25 - 93% of equipment recycled/reused FY26 - 100% of equipment recycled/reused
To remove 45tCO2e via our New Joiner Carbon Avoidance Programme by 31 May 2026, in partnership with Ecologi.	FY24 - 65 tCO2e FY25 - 64 tCO2e FY26 – 33 tCO2e

10 FY27 Emission Reduction Targets

We have implemented the following targets:

- Offset FY26 Scope 1, 2 & 3 emissions to maintain carbon neutrality by 31 May 2027.
- Cisilion is committed to reducing its emissions intensity, measured as tCO_2e per £ million turnover, by 25.2% from FY26 by 2030. This will reduce emissions intensity from 2.46 tCO_2e/£ million turnover to 1.8 tCO_2e/£ million turnover by 2030. Progress will be reviewed annually as part of our carbon reduction programme.
- To ensure that <10% of redundant hardware within our supply chain ends up in landfill by 31 May 2027 *(this objective does not include hardware that has been shredded and sent to landfill for information security reasons).*

11 Carbon Reduction Projects

Our previous reduction plan introduced 6 Carbon Reduction Projects that we will continue to focus on throughout this reporting year. The below table illustrates our progress and impact against each project.

Project	Reduction Impact & Progress
Maintaining ISO14001	Cisilion obtained ISO14001 in August 2025. The impact of maintaining this accreditation will mean

	increased governance against our carbon reduction and environmental practices.
Increasing the uptake of our company-wide electric vehicle leasing scheme.	Through our electric vehicle scheme, it has allowed us to avoid the following emissions: • FY24 – 16.2 tCO2e • FY25 – 27 tCO2e • FY26 – 104.4 tCO2e
Maintain Carbon Neutrality	Continue to offset our Scope 1, 2 & 3 emissions annually against our previous Financial Year footprint to achieve carbon neutrality.
Continued reduction of business air travel.	Cisilion's client requirements have meant that we have seen an increase in business air travel so we will be monitoring requirements closely throughout FY27.
Provide our employees with sufficient equipment to continue work from home in a carbon efficient manner.	We continue to employ home-based workers throughout FY27 and see this having a positive impact on the reduction of unnecessary business travel.
Continue to support Microsoft by signing the Partner Pledge (microsoft.com).	Cisilion have signed the Microsoft Partner Pledge again this year.

12 Working Practices and Advice to Clients

Cisilion is committed to supporting the communities in which we operate and contributing positively to environmental sustainability initiatives. We encourage employee participation in community and environmental projects and support charitable activities that align with our environmental and social responsibility objectives.

Where appropriate, we may invest in credible environmental and carbon removal initiatives to address residual emissions that cannot reasonably be eliminated. This complements, but does not replace, our primary focus on reducing emissions across our operations and value chain.

We also work with our employees, contractors, consultants and business partners to promote sustainable practices and encourage the consideration of environmental impacts when delivering services and advice to customers.

13 Employee Resources

Cisilion will provide the resources, training and support necessary to achieve our environmental objectives and continually improve environmental performance. Access Learning, our Learning Management Platform, is used to deliver environmental awareness and sustainability training, helping employees understand their responsibilities and contribute to the organisation's environmental commitments.

14 Useful Contact Telephone Numbers

Rachel Ward-Miller, People & Talent Director	01372 201131
Max Smith, Senior People Advisor	01372 201132
Will Rice, People Operation Assistant	01372 201139
Morgan Cross, Compliance Manager	01372 201239

15 Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and the 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 Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Appropriate UK Government greenhouse gas conversion factors have been used in the calculation and reporting of emissions.

Scope 1 and Scope 2 emissions have been reported in accordance with Streamlined Energy and Carbon Reporting (SECR) requirements. The required subset of Scope 3 emissions has been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and approved by the Board of Directors and demonstrates Cisilion's commitment to achieving net zero greenhouse gas emissions by 2050 and continually improving its environmental performance.

Signed on behalf of Cisilion Limited:

Name: Rachel Ward-Miller

Position: People & Talent Director

Signature: RWardmiller

Date: _____

Blue Marble™

GREENHOUSE GAS INVENTORY & CARBON NEUTRALITY

Greenhouse Gas Inventory & Carbon Neutrality Report

Cisilion Ltd

PERIOD	REVISION	ISSUED	YEAR
1st June 2025 – 31st May 2026	Rev 02	October 2026	Year 5

Prepared by Blue Marble Environmental Partnerships Ltd
Odhams Wharf, Exeter EX3 0PD · blue-marble.co.uk

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1. Non-Technical Summary

Name of the Entity making the declaration	Cisilion Ltd
Subject of the Declaration	Cisilion Ltd. global operations, Scope 1, Scope 2, Selected Scope 3 emissions. Operational control.
Function of Subject	Cisilion's mission is to transform and connect business with next-generation IT infrastructure. Complemented by strategic relationships with some of the world's leading technology partners, Cisilion now serves a global client base across more than seventy countries.
Rationale for Selection of Subject	Subject selected based on the requirements under WRI Green House Gas Protocol Corporate Reporting and Accounting Standard to include all Scope 1 and 2 emissions and additional ambition to include Scope 3 emissions over which the company has the potential to influence, and measurement is feasible.
Process	Cisilion has retained Blue Marble to compile and develop the GHG Inventory and corresponding GHG Report. The inventory has been compiled taking into account the requirements of the Green House Gas Protocol Corporate Reporting and Accounting Standard. Emissions factors utilised within the report have been supplied by the UK Government Department for Energy Security and Net Zero (DESNZ) unless otherwise specified.
Total Emissions	Blue Marble has determined that Cisilion has directly or indirectly emitted the following GHGs: • Total Scope 1 emissions were calculated to be 0.0 tCO_2e. • Scope 2 emissions were 35.6 tCO_2e, from mains electricity supplied to office facilities. • Scope 3 emissions were 161.2 tCO_2e. The majority of Scope 3 emissions were associated with business travel. Total included emissions for the subject were 196.74 tonnes.
Offsetting Program	Title: Tropical Wind in Thailand Location: Thailand Standard: VCS Volume: 197 https://registry.verra.org/app/projectDetail/VCS/1997
Reporting period start	June 1st 2025
Reporting period end	May 31st 2026
Declaration of Achievement of Carbon Neutrality as Certified by Blue Marble	Carbon Neutrality of global operations was achieved by Cisilion in accordance with Blue Marble Standards at October 2026 for the period commencing 1st June 2025 to 31st May 2026, Certified by Blue Marble.
Individual responsible for the evaluation and provision of data necessary for the declaration of Carbon Neutrality	Max Smith

2. Quality Control

Authored	Tim Kemp
Approved	Henry Waite
Report Date	October 2026
Report Revision	Rev 02
Prepared by	Blue Marble Environmental Partnerships Ltd, Odhams Wharf Exeter EX3 0PD www.blue-marble.co.uk
Prepared for	Cisilion Ltd, Heron Tower, 110 Bishopsgate, London, EC2N 4AY, United Kingdom www.cisilion.com

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3. Glossary

TERM	EXPLANATION	SOURCE
Anthropogenic Biogenic Green House Gas Emission	GHG Emission from biogenic material as a result of human activities e.g. burning wood, biodiesel, or fugitive emissions from anaerobic digestion facilities.	ISO 14064-1
Base Year	Specific historical period identified for the purpose of comparing GHG emissions, GHG removals or other GHG related information over time.	ISO 14064-1
Biogenic Carbon	Carbon derived from materials of biological origin, excluding material embedded in geological formations and material transformed to fossilized material.	ISO 14064-1
Biogenic Carbon Dioxide (CO_2)	CO_2 derived from oxidation of biogenic carbon.	ISO 14064-1
Carbon footprint	The absolute sum of all emissions and removals of greenhouse gases caused directly and indirectly by a subject either over a defined period or in relation to a specified unit of product or instance of service and calculated in accordance with a recognized methodology.	BSI PAS 2060
Carbon Neutral	The condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of the greenhouse gas emissions associated with the subject during the same period.	BSI PAS 2060
Global Warming Potential (GWP)	The Global Warming Potential is defined "as the time-integrated radiative forcing due to a pulse emission of a given component, relative to a pulse emission of an equal mass of CO_2". These values are reported as a unit of CO_2 equivalent (CO_2e), which compensates for the greater impact of some non CO_2 GHGs. The GWP values used in this report are from IPCC Assessment Report 5, 2013.	IPCC, 2013
Greenhouse Gas Inventory	A list of GHG Sources, GHG Sinks, and their quantified GHG emissions and GHG removals.	ISO 14064-1

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TERM	EXPLANATION	SOURCE
Greenhouse Gas Report	A standalone document intended to communicate an organisation's or GHG Project's GHG related information to its intended users.	ISO 14064-1
Green House Gas Projects	Activities or activity that alter the conditions of the GHG baseline and which cause GHG emission reductions or GHG removal enhancements.	ISO 14064-1
Intended Users	Individual or organisation identified by those reporting GHG related information as being the persons who rely on that information to make decisions.	ISO 14064-1
Non-Anthropogenic Biogenic GHG Emission	GHG emission from biogenic material caused by natural disasters (e.g. wildfire or insect infestation), or natural evolution (e.g. growth and decomposition).	ISO 14064-1

4. Abbreviations

ABBREVIATION	MEANING
AC	Air Conditioning
BA	Biogenic Anthropogenic
BEIS	UK Government Department for Business Energy & Industrial Strategy
CO2	Carbon Dioxide
CO2e	Carbon Dioxide Equivalent
DESNZ	UK Government Department for Energy Security and Net Zero
EU	European Union
EV	Electric Vehicle
GHG	Greenhouse Gas
HGV	Heavy Goods Vehicle
IPCC	Intergovernmental Panel on Climate Change
ISO	International Standards Organisation
km	Kilometres
kWh	Kilowatt Hours
NB	Non-Biogenic
NBA	Non-Biogenic Anthropogenic
PR	Public Relations
tCO2e	Tonnes of Carbon Dioxide Equivalent

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5. Introduction

5.1 Climate Change Action

Over the past two decades the effects of climate change have accelerated. Considerable evidence exists that climate change has been exacerbated by human activity. Changes in our post-industrial lifestyles have altered the chemical composition of the atmosphere, generating a build-up of greenhouse gases – primarily carbon dioxide, methane, and nitrous oxide levels – raising the average global temperature.

Climate change is a global threat which will impact the lives of everyone on the planet. Hence, it is vital that all individuals, businesses, organisations, and governments work towards the common goal of reducing greenhouse gas emissions.

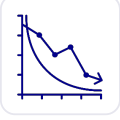
Carbon management within organisations brings with it challenges but also opportunities as customers, employees, investors, and regulators increasingly look towards the triple bottom line of environmental, social as well as financial governance in their decision making.

5.2 The Journey

Aim — Secure resources and management approval for the concept of carbon management and achieving Carbon Neutrality.

Measure — Quantify emissions for a historical 12 month period using approved methods such as the GHG Protocol.

Reduce — Using information from the GHG Inventory and advice from Blue Marble identify high impact opportunities for GHG Emissions Reduction.



Remove — Offset GHG emissions for the reporting period using appropriate offset schemes to achieve Carbon Neutrality. Blue Marble focus on schemes which actively remove carbon dioxide from the atmosphere.

Certification — Become Carbon Neutral Company.

Communicate — Broadcast your targets, objectives and achievements in the area of GHG Management. Be part of the Carbon Neutral certified company directory to establish links with like-minded enterprises.

6. Organisation Information

Description of the reporting organisation	Cisilion's mission is to transform and connect business with next-generation IT infrastructure. Complemented by strategic relationships with some of the world's leading technology partners, Cisilion now serves a global client base across more than seventy countries.
Mergers or acquisitions during the reporting period	There have been no mergers or acquisitions within the reporting period.
Reporting period start	June 1st 2025
Reporting period end	May 31st 2026

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7. Establishing Organisational Boundaries

7.1 Background

Organisational boundaries are used to determine how GHGs are accounted for. Organisations can choose between three different boundary conceptions – Equity Share or Control Approaches.

Control Approaches are then divided into Operational or Financial.

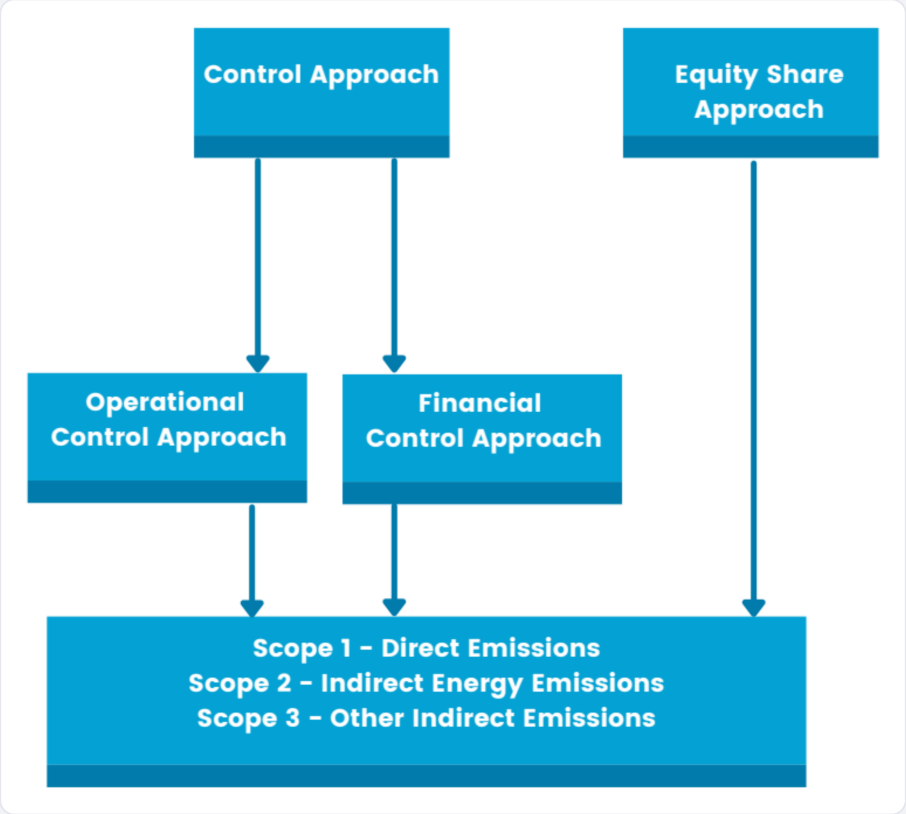

Figure 2. Graphic representation of the available organisational boundaries

7.2 Selected Organisational Boundary Methodology

Selected Organisational Boundary	Following discussions with Cisilion the **Operational Control** approach has been selected as being the most appropriate for the organisational boundaries. There are no legal or contractual obligations to perform an alternative consolidation approach.

8. Establishing Reporting (Operational) Boundaries

8.1 Background

Having established the organisational boundaries in terms of the operations that Cisilion owns or controls the reporting boundaries were established.

This involved identifying emissions associated with the entity's operations and categorizing by Scope. The screening process involved selection of relevant emissions to be included within the inventory.

Scopes 1 and 2 are specifically defined to ensure that two or more companies will not account for emissions in the same scope. The relationship between all 3 scopes is shown below.

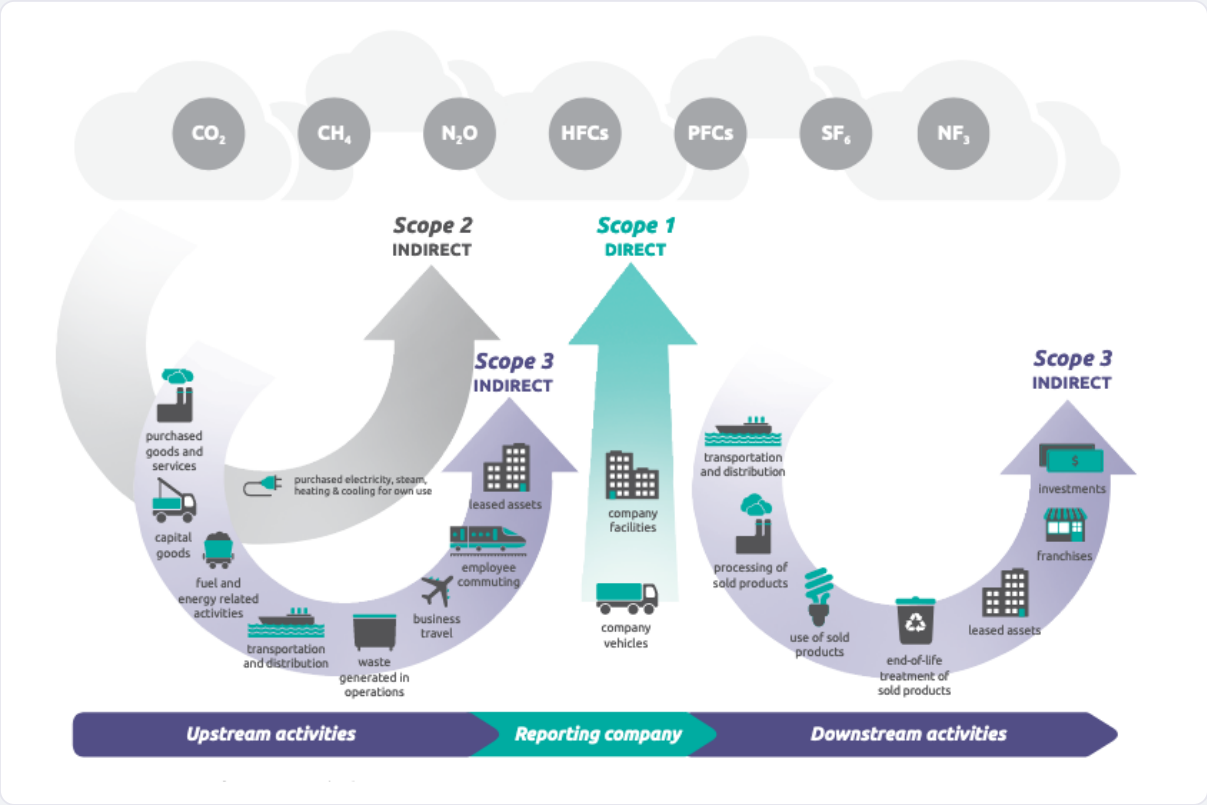

Figure 3: Green House Gas Protocol Scoping Diagram, (GHG Protocol 2013)

8.2 Scope 1 – Direct Emissions Description

Direct emissions and removals are those generated by organisational operations. They are normally owned or controlled by the organisation. Some examples include fuel consumption in heating / cooling, transportation, self-electricity production, process emissions from manufacture, and fugitive emissions.

Direct GHG emissions and removals are quantified separately for CO_2, CH_4, N_20, NF_3, SF_6, and other appropriate groups where they have been identified. They are presented as an equivalent figure for CO_2 based on the Global Warming Potential values provided by IPCC in the 5th Assessment Report (AR5, 2013) – this is represented as CO_2e

Biogenic emissions are those caused by combustion of biomass. They are recorded and reported separately.

8.3 Scope 2 – Indirect Energy Emissions Description

These are emissions generated through the provision of energy by a third party. This could be in the form of compressed air, heating, steam, or electrical energy.

8.4 Scope 3 – Other Indirect Emissions Description

Scope 3 emissions are, according to the Green House Gas Protocol Corporate Standard, optional for inclusion within a GHG Inventory. It does however provide an opportunity for an entity to be innovative in GHG management. They can elect to focus on accounting for and reporting those activities which are relevant to their business goals, which they are able to effectively influence and for which they have reliable information.

ISO 14064-1 and the Green House Gas Corporate Standard both suggest the following criteria be used when making decisions in regard to indirect emissions

- **Magnitude** – The indirect emissions or removals that are assumed to be substantial
- **Level of Influence** – The extent to which the organisation has the ability to monitor and reduce emissions and removals
- **Risk or Opportunity** – The indirect emissions that contribute to an organisation's exposure to risk e.g. financial, regulatory, supply chain, reputational risks, or alternatively its opportunity for business such as new markets, new business models, or increased client base
- **Sector Specific Guidance** – GHG emissions deemed as significant by the business sector as provided for by sector specific guidance
- **Outsourcing** – Activities which were previously performed in house, or activities which are performed by a third party which are generally undertaken in house by other reporting companies within the market sector
- **Employee Engagement** – How important are particular Scope 3 emissions to the engagement of the company workforce
- **Data Availability** – There is a recognition that within the value chain both up and downstream data accuracy is likely to be reduced and estimated emissions are acceptable as long as there is transparency in the approach

8.5 Screening to Establish Reporting Boundaries

Using the standards explained above, and based on information supplied from the organisation, Blue Marble performs a screening process to establish the boundaries of the report.

Screening takes account of the categories within the Green House Gas Protocol Scoping Diagram in Figure 3, and aims to select from the overall list the main activities

Based on conversations with the client about their operations, as well as using the criteria presented in Section 8.4 on Scope 3 emissions, activities are classified and the results presented within the following categories:

- Scope 1
- Scope 2
- Scope 3
- Outside of Scopes – This is where the GHG Protocol captures anthropogenic biogenic emissions.
- Outside of the Reporting Boundary – not considered further within this report. This is either because they were not found to occur, or are excluded using the rationale described in Section 8.4

8.6 Activities of the Entity

ACTIVITY	TREATMENT
Scope 1	Included
Scope 2	Electricity and Energy provision – Included
Scope 3	
1 – Purchased Goods and Services	Data centre now fully in house so included within Scope 2.
2 – Capital goods	No significant capital good purchases have been identified and this activity has been scoped out
3 – Fuel and Energy Related Activities	Energy related activities for Scope 1, 2, & 3 are included. Well to tank (WTT) is separated for fuel used in Scope 1. WTT, transmission and distribution, and the (WTT) for the fuel used in transmission and distribution are all considered and included within the figure for the relevant Scope 3 activity
4 – Upstream Transportation, distribution & storage	Included
5 – Waste Generated in Operations	Included
6 – Business Travel	Included – flights, taxi, train, hotels & grey fleet
7 – Employee Commuting & Home Working	Home working included
8 – Leased Assets	None identified
9 – Transportation and Distribution of Sold Products	Included did not occur. Logistics generally procured by subject therefore included in upstream logistics
10 – Processing of Sold Products	No sold products requiring processing
11 – Use of Sold Products	Sold products are not directly responsible for emissions
12 – End of Life Treatment of Sold Products	Waste treatment beyond the control of the subject organisation
13 – Leased Assets	No leased assets identified
14 – Franchises	Company does not operate a franchise model
15 – Investments	No investments into 3rd parties as part of business activities have been identified

9. Calculations

9.1 Selection of Quantification Approach

Having identified the sources, the next step is to select the calculation approach. Direct measurement of GHG emissions by monitoring concentration and flow rate is not common. On occasion they may be calculated based on a mass balance or stoichiometric basis specific to a facility or process. The most common approach however is through the application of documented emission factors. These factors are calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source.

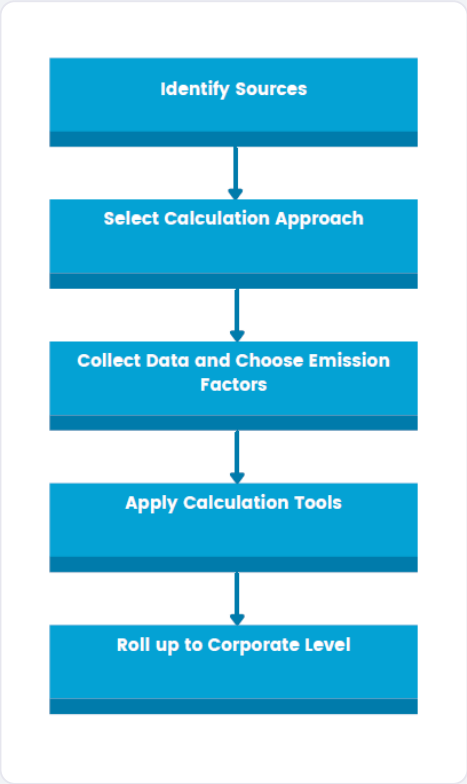

Figure 4: Quantification Approach Diagram

9.2 Activity Data Collection and Emission Factors

Calculation methods use activity data and emission factors to estimate GHG emissions. Activity data is a measure of the processes that result in GHG emissions e.g. miles travelled, litres of fuel used, or kWh of electricity consumed. Emission factors reflect the average GHG intensity per unit of activity data for a given source.

The GHG emissions data within this report are derived from a combination of client activity information and computation by Blue Marble. The Cisilion GHG Inventory has been calculated using the 2025 conversion factors developed by the UK Department for Energy Security and Net Zero (DESNZ).

Blue Marble has selected this as the preferred method of calculation as a government recognised approach which uses data realistically available from the client.

9.3 Global Warming Potentials

There are many GHGs, and some are considerably more potent in their action than CO_2. The major ones are specified in the GHG protocol, and include CO_2, Methane, N_2O, as well as several other groups of chemicals covered by the Kyoto Agreement.

As an example of this effect; over a period of 100 years, 1kg of Sulphur Hexafluoride has the same effect as 23,500kg of CO_2.

Global Warming Potentials (GWPs) are included within the Blue Marble calculations to normalise data to the approved units of mass of CO_2 equivalent (CO_2e) over 100 years. These emissions are based on the GWP values provided in the IPCC 5th Assessment Report (AR5 2013)

In the most recent data which are shown in Figure 5, it can be seen that methane has an anticipated GHG effect 28 times that of CO_2.

Chemical Common Name	Chemical Formula	GWP for a 100 Year Time Horizon (AR5)
Carbon Dioxide	CO2	1
Methane	CH4	28
Nitrous Oxide	N2O	265

Figure 5: Global Warming Potential Examples (AR5 2013)

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10. Emissions Calculation for Cisilion

10.1 Deriving Relevant Activity Data

In order to calculate the CO_2e footprint values, it is necessary to have a measure of activity which can be combined with the relevant emissions factor.

In some cases, information is available from entities in a format which can be used directly, in others pre-processing or combination with secondary data is required to develop a measure of activity data. This section explains any preprocessing, secondary data, or assumptions made to develop that activity data.

All data is then consolidated and presented in Section 10.2.

Office and Warehouse Energy Usage

Cisilion has three main facilities – a Leatherhead office, a warehouse, and a London office. None of the facilities have a mains gas supply. Electricity bills are available for the first two locations, but proxy figures are used for the London office as no data is available beyond the rented area footprint.

To develop reasonable estimates for the emissions from London office use, secondary data was employed from the CIBSE Guide F – Energy Efficiency in Buildings. This provides energy usage on a m² of treated area.

Table 20.4 of the guide provides data for electric-only buildings such as the London office, which uses no gas or oil. However, the figures are based on a relatively limited sample size and has no option for air-conditioned offices. Table 20.9 breaks down the individual office components e.g. heating / cooling / lighting. Cooling an air-conditioned office of typical practice is 31kWh/m²/yr.

In order to develop a reasonable data point for the Cisilion office in London, the general figure for an all electric building is added to the air conditioning consumption to generate an appropriate value. A typical open plan office has a value of 104kWh/m² + 31kWh/m²/yr = 135kWh/m²/yr.

The area of the London office is 2,400ft² = 223m².

135kWh × 223m² = 30,105kWh

LOCATION	KWH ELECTRIC
London Office	30,105
Leatherhead Office	158,849
Warehouse	12,051
Total	201,005

Waste

Waste transfer information was provided by the waste contractor for the Warehouse and the Leatherhead office. As per previous years, it is assumed that all waste was either recycled or combusted with the exception of 168kgs of food waste which is composted or biodigested.

WASTE TYPE - LEATHERHEAD AND WAREHOUSE	TONNES
General Waste – Mixed Recycling	0.977
General Waste – Non Hazardous	1.261

Information for the London office was not available. In order to generate some secondary data, the waste produced by the Leatherhead office was divided by the number of employees working there, and multiplied by the number of staff working in the London office.

Leatherhead has 74 staff and London 82. The calculation of waste generated at London is therefore as follows:

WASTE TYPE	LEATHERHEAD (TONNES)	STAFF RATIO	LONDON (TONNES)
General Waste – Mixed Recycling	0.505	1.108	0.560
General Waste – Non Hazardous	0.914	1.108	1.013

Paper shredding was collected by the Shredding Alliance, which was a total of 1.0 tonnes.

Combustion and recycling have the same emissions factor and therefore all the waste material can be combined to form a single tonnage value: 0.977 + 1.261 + 0.560 + 1.013 + 1.000 = **4.810 tonnes**. The total waste figures across all categories, including the separately-supplied food waste figure, are summarised below.

WASTE CATEGORY	TONNES
Combustion and Recycling	4.810
Food Waste (Composted / Biodigested)	0.168

Business Travel – Flights

Start point, end points, and class of travel was provided. Using this information, flights have been divided into the following categories, based on flight length.

FLIGHTS	PASSENGER.KM
Short-haul, to/from UK – Economy class	21,415
Short-haul, to/from UK – Business class	884
Long-haul, to/from UK – Economy class	340,288
Long-haul, to/from UK – Premium economy class	41,615
International: to/from non-UK – Economy class	26,093
International: to/from non-UK – Premium economy class	5,815

Business Travel – Land Travel

Distance travelled by train was provided in miles (56,504) and converted to kilometres for a figure of 90,934 passenger.km.

46,407 miles were travelled by employees in their own cars.

Business Travel – Accommodation

There were 345 nights spent in hotels within the year.

Working from Home

On average each employee works from home 136 days per year. There were 158 members of staff, which is 21,488 days.

Sold Product Transport

In some cases the mass was available for the deliveries, which are combined with the distances covered by the transport to develop tonne.km values.

Where there was no mass available, the average for all packages where a mass was given – 8.3kg – was used.

533 deliveries were made within the period. 514 were UK deliveries; a distance from the Cisilion location to the customer was found, and combined with the mass to generate a tonne.km value assuming an average van.

All international goods were assumed to depart from Heathrow Airport. For each delivery, the city name of the destination was then used to identify the nearest airport to that location. The freight flight distance between Heathrow and the selected destination airport was calculated, along with the onward distance from that airport to the final delivery point. This represents a refinement of last year's approach, which assumed air freight was flown directly to the final destination.

DELIVERIES	TONNE.KM
Average Van – UK Deliveries	598
Average Van – International Deliveries (to Heathrow)	5
Average Van – International Deliveries (Airport to Destination)	3
Average Van – Total	606
Airfreight (International Deliveries)	649

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10.2 Complete Activity Data

ACTIVITY	UNITS	VALUE
Total Electricity Use	kWh	201,005
Business Travel – Hotel Rooms	Nights	345
Business Travel – Grey Fleet – Average Car	Miles	46,407
Business Travel – Flights – Short-haul, to/from UK – Economy class	Passenger.km	21,415
Business Travel – Flights – Short-haul, to/from UK – Business class	Passenger.km	884
Business Travel – Flights – Long-haul, to/from UK – Economy class	Passenger.km	340,288
Business Travel – Flights – Long-haul, to/from UK – Premium economy class	Passenger.km	41,615
Business Travel – Flights – International: to/from non-UK – Economy class	Passenger.km	26,093
Business Travel – Flights – International: to/from non-UK – Premium economy class	Passenger.km	5,815
Business Travel – UK Rail	Passenger.km	90,934
Upstream Logistics – International Airfreight	Tonne.km	649
Upstream Logistics – Average Van	Tonne.km	606
Waste – Incineration & Recycling	Tonnes	4.810
Waste – Composting	Tonnes	0.168
Working from Home	Days	21,488

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11. Results

11.1 Summary of Results in Green House Gas Protocol Format

Activity	Scope 1				Scope 2				Scope 3	Outside of Scopes
	kg CO_2e	kg CO_2	kg CH_4	kg N_2O	kg CO_2e	kg CO_2	kg CH_4	kg N_2O	kg CO_2e	kg CO_2e
Provided Electrical, Heat or Cooling Energy	0	-	-	-	35,578	35,154	181	245	13,749	0
Hotels	0	-	-	-	0	-	-	-	3,588	0
Public Transport	0	-	-	-	0	-	-	-	69,495	0
Personal Car Mileage	0	-	-	-	0	-	-	-	15,776	0
Upstream - Sold Product Delivery and Freight	0	-	-	-	0	-	-	-	1,151	0
Waste Disposal	0	-	-	-	0	-	-	-	24	0
Employee / Contractor Working from Home	0	-	-	-	0	-	-	-	57,378	0
Total kgCO2e	0				35,578				161,160	0
Total Tonnes CO2e	0				35.58				161.16	0.00

Total GHG Inventory Tonne CO2e	196.74

Summary of Results in Green House Gas Protocol Format ($kgCO_2e$)

11.2 Carbon Footprint by Activity

Values shown in $kgCO_2e$.

ACTIVITY	SCOPE 1	SCOPE 2	SCOPE 3
Total Electricity Use		35,578	13,749
Business Travel – Hotel Rooms			3,588
Business Travel – Grey Fleet – Average Car			15,776
Business Travel – Flights – Short-haul, to/from UK – Economy class			4,040
Business Travel – Flights – Short-haul, to/from UK – Business class			3,175
Business Travel – Flights – Long-haul, to/from UK – Economy class			197
Business Travel – Flights – Long-haul, to/from UK – Premium economy class			48,202
Business Travel – Flights – International: to/from non-UK – Economy class			9,431
Business Travel – Flights – International: to/from non-UK – Premium economy class			3,280
Business Travel – UK Rail			1,170
Upstream Logistics – International Airfreight			480
Upstream Logistics – Average Van			671
Waste – Incineration & Recycling			23
Waste – Composting			2
Working from Home			57,378

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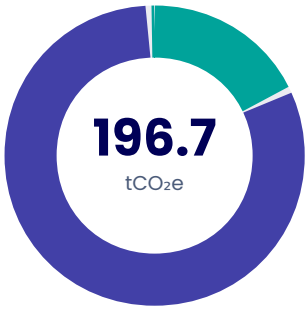
11.3 Carbon Footprint by Scope

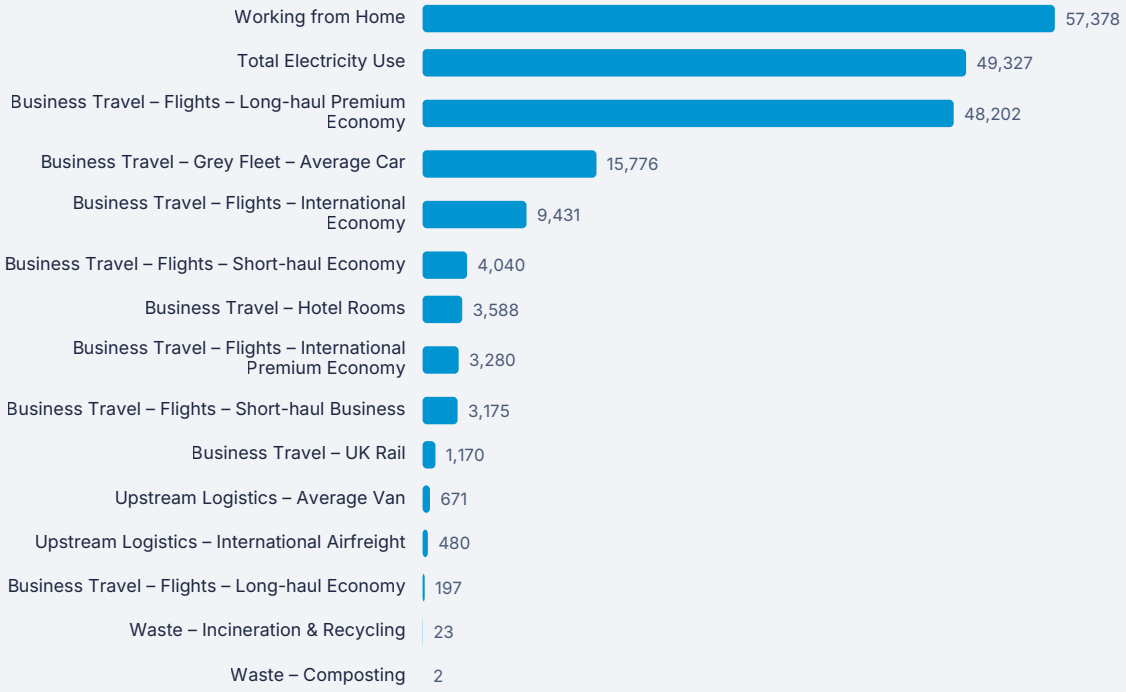


Carbon Footprint by Scope

Scope 1	**0**	0%
Scope 2	**35.6**	18%
Scope 3	**161.2**	82%
Total	**196.7**	tCO_2e

11.4 Carbon Footprint by Scope and Activity

Activity contributions to the footprint, derived from the figures in Section 11.2 ($kgCO_2e$). Ranked largest to smallest.



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12. Base Year & Intensity Metrics

12.1 Base Year Background

Entities may elect to track emissions over time in response to a variety of business goals including public reporting, establishing GHG targets, and managing risks and opportunities. This is done using a base year, which is a specific historical period identified for the purpose of comparing GHG emissions, GHG removals, or other GHG related information over time.

Where possible, the base year should remain constant, however it may need to be occasionally revisited to ensure transparency over time while allowing for "significant changes" such as structural alterations within a business to be accounted for. Structural alterations include acquisitions, divestments, and mergers.

A commonly used significance threshold is a 5% change in total Scope 1 and Scope 2 emissions due to relevant "significant changes".

12.2 Intensity Metrics Background

The base year comparative values provided in this report reflect the GHG footprint for the organisation and how it compares to that point in time.

Although the base year can be revisited according to the criteria presented above, this does not account for factors such as organic business development, an increase in production, or in the number of staff. It is therefore helpful to consider how the GHG footprint has altered in relation to an appropriate metric. These are known as intensity metrics and are a good indicator of performance on a per unit basis.

Examples of intensity metrics include CO_2e per unit produced, per £ earned, or per employee.

The GHG Protocol allows for intensity metrics to be included in the report in addition to the total GHG values but not instead of them. The rationale is that organisations should strive to decouple their GHG emissions from their productivity as part of their carbon management strategy. Simply put, the aim is for production, employees and revenue to increase whilst GHG emissions decrease overall.

12.3 Base Year Comparison Results

Cisilion's base year was established in an earlier reporting cycle and has been held constant since. The table below shows the Base Year footprint alongside each subsequent reporting year, including the current (Year 5) footprint.

	TOTAL	SCOPE 1	SCOPE 2	SCOPE 3
Base Year GHG Footprint (tCO_2e)	118.5	0	33.333	85.202
Year 2 Footprint (tCO_2e)	122.04	0	41.3	80.7
Year 3 Footprint (tCO_2e)	304.84	0	42.9	262
Year 4 Footprint (tCO_2e)	236.6	0	46.4	190.2
Current Year (Year 5) Footprint (tCO_2e)	196.74	0	35.6	161.2

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12.4 Intensity Metrics Results

	TOTAL	SCOPE 1	SCOPE 2	SCOPE 3
Base Year – tCO_2e / £ Million Turnover	2.469	0	0.694	1.775
Year 2 – tCO_2e / £ Million Turnover	1.77	0	0.6	1.17
Year 3 – tCO_2e / £ Million Turnover	4.234	0	0.595	3.638
Year 4 – tCO_2e / £ Million Turnover	3.163	0	0.620	2.543
Current Year (Year 5) – tCO_2e / £ Million Turnover	2.46	0	0.44	2.01
Base Year – tCO_2e / Employee	0.859	0	0.242	0.617
Year 2 – tCO_2e / Employee	0.77	0	0.26	0.51
Year 3 – tCO_2e / Employee	1.893	0	0.266	1.627
Year 4 – tCO_2e / Employee	1.470	0	0.288	1.181
Current Year (Year 5) – tCO_2e / Employee	1.245	0	0.225	1.020

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13. Carbon Management Projects

13.1 Purpose

Some of the key benefits to Carbon Neutrality are related to the financial savings and business risk reduction conferred by a reduced reliance on fossil fuels. Entirely managing an organisation's footprint through offsetting programs negates these benefits and is not consistent with Carbon Neutrality standards. Therefore, it is important that businesses strive to implement practical solutions. Cisilion is committed to identifying and implementing carbon saving projects.

Cisilion recognises that successful attainment of its carbon reduction targets is contingent upon the following key elements being in place:

- An organisational framework within the entity that is sufficiently robust to support the financing, delivery and monitoring of carbon reduction projects.
- Clearly identified responsibility and accountability for delivery of carbon reduction projects.
- Identification of a realistic suite of carbon reduction projects across a range of areas relevant to the carbon footprint; this list should be regularly reviewed and flexible to adapt to emerging needs and opportunities for funding.
- A data collection and collation system that is integrated sufficiently to inform an annual progress update on the Carbon Footprint.

13.2 Existing Projects & Planned Projects

- Increased use of remote meetings to reduce business travel
- DocuSign has been implemented to reduce printing and physical signing
- Introduction of electric vehicle scheme during 2023 — currently 14 employees on the scheme
- Cycle to Work scheme
- Considering including commuting emissions into Scope 3 for subsequent years
- Senior-level ESG Committee in place

13.3 External Projects Supported

- Peatland restoration and conservation in Indonesia
- Avoiding methane emissions from landfills in Brazil
- Protection of the Mataven forest in Eastern Colombia
- Fuel-efficient cookstoves in Uganda
- Transforming waste into biogas in Cambodia

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14. Carbon Neutrality

14.1 Introduction

The technical definition of Carbon Neutral is defined in British Standard Institution PAS 2060:2014 Specification for the Demonstration of Carbon Neutrality. It is "the condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of the greenhouse gas emissions associated with the subject during the same period".

This definition is specific to discussion and achievement of Carbon Neutrality by an entity rather than as a generic reference to a balance of emissions within nature, as it introduces the concept of a "subject". The subject is in effect the boundary and should be established as part of a Carbon Neutral claim. This is shown in Section 14.3.

14.2 Scope Boundaries

Within claims for Carbon Neutrality under PAS 2060 and Blue Marble Certification, Scope 1 and 2 Emissions are required to be included, Scope 3 by contrast is encouraged. It is not a requirement of Carbon Neutrality specifications that a company offset its Scope 3 emissions.

This is because a company has limited control over many of those Scope 3 value chain emissions, but also the costs associated with offsetting in many cases would be disproportionate and potentially unaffordable. It is therefore preferable that an entity utilise investment into its own Scope 1 and 2 carbon reduction programs rather than purchase offsets.

Despite the above, some basic Scope 3 emissions are reasonably controllable by an organisation, and data as to the activity is accurate. It is therefore considered by Blue Marble as good practice to offset these emissions where they occurred.

- Waste Generated in Operations
- Transmission and distribution losses
- Business Travel
- Employee teleworking / remote working

Cisilion has gone beyond the Scope 3 emissions listed above (where they occur) and has included additional activities:

- Fuel and Energy Related Activities (well to tank for non-controlled energy provision)
- Upstream transportation and logistics

14.3 Carbon Neutral Subject

The subject of the Carbon Neutrality as defined in PAS 2060, in regard to Cisilion Ltd, is shown below. This includes all Scope 1 and 2 emissions and Selected Scope 3.

The Scope 3 Category numbers are aligned with the GHG Protocol (Figure 3).

CATEGORY	ACTIVITY	KG (CO_2E)
Scope 1	Company Controlled Vehicles, Fuel used	0
Scope 2	Location based Emissions from purchased energy – electricity & heating	35,578
1 – Purchased goods and services	1a – N/A	-
3 – Fuel and Energy related Activities	3a – Upstream emissions of purchased electricity and fuels	13,749
3 – Fuel and Energy related Activities	3b – Transmission and distribution losses	
4 – Upstream Transport and Distribution	4a – Outbound deliveries of sold products (van and international airfreight)	1,151
5 – Waste Generated in Operations	5b – Other waste	25
6 – Business Travel	6a – All transportation by air, public transport, taxi or grey fleet	85,271
6 – Business Travel	6b – Accommodation and hotels	3,588
7 – Employee Commuting and Homeworking	7a – Employee transport between home and worksite	-
7 – Employee Commuting and Homeworking	7b – Employee homeworking	57,378

WTT included for scope 3 activities within the relevant scope 3 Activity

14.4 Offsetting Strategy

The total offsets required to achieve Carbon Neutrality for the identified subject are as follows:

Scope 1	0.00 tonnes CO_2e
Scope 2	35.58 tonnes CO_2e
Scope 3	161.16 tonnes CO_2e
Total	196.74 tonnes CO_2e
Total offset	197 tonnes

Project Name	Tropical Wind in Thailand
Location	Thailand
Standard	VCS
Volume	197 tonnes
Link	https://registry.verra.org/app/projectDetail/VCS/1997

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