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Streamline Corporate

Carbon Management Plan

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Contents

1 Executive Summary

This is a carbon management plan for Streamline Corporate which forms a constituent part of our company's goal of calculating and managing our carbon footprint.

Streamline Corporate supply corporate branded clothing, safety clothing, and branded merchandise to various public and private sector clients, in the UK and abroad.

Streamline Corporate have completed a baseline of carbon dioxide emissions arising from the company's own activities and that of its upstream supply chain. This has been used to develop short and long-term carbon reduction targets for the company to meet the SME Net Zero criteria by 2045.

This Carbon Management Plan (CMP) presents Streamline Corporate's company baseline carbon footprint, sets out our ambitions for reducing our footprint. In addition, this document summarises a range of projects to reduce carbon emissions throughout our supply chain. Reducing carbon emissions is not just about our commitment to the environment. The same processes we use to identify carbon emissions reduction will also identify and realise financial savings through improved efficiency in the procurement and operation of our organisation. The actions outlined within this CMP form part of our efficiency plan to reduce consumption and provide value for money.

The baseline year against which carbon emissions will be measured is 1st January 2024 – 31st December 2024. **The 2024 total carbon footprint has been calculated as 1,224 tonnes of carbon dioxide equivalent (tCO_2e)** and covered carbon dioxide emissions associated with the supply and transport of all goods, services and products used and supplied by our company. Baseline scope 1 and 2 emissions (from on-site energy (excluding electricity as market based calculations have been used) and company transport fuels) were 32tCO_2e and for Scope 3 emissions were 1,192tCO_2e.

During the same time period, the cost of materials, services, transport, and energy associated with carbon emissions was £3,734,531.

To meet our requirements, Streamline Corporate have set Near and Long-term carbon reduction targets. These are:

- Near-term Net Zero targets are to:
  - Reduce absolute Scope 1 and 2 greenhouse gas (GHG) emissions by 42% compared to baseline emissions by 2030,
  - Reduce absolute Scope 3 greenhouse gas (GHG) emissions by 42% compared to be baseline emissions by 2030,
- Long-term net zero targets are to reduce:
  - Reduce absolute scope 1, 2 and 3 emissions compared to baseline by 90% by 2045 covering 90% of scope 3 emission sources,
  - Offset any abating emissions when the 90% target is achieved
- Other targets relevant to Streamline Corporate are to:
  - Implement our Near Shoring Programme to identify local suppliers for our products to reduce our upstream transport emissions,
  - Engage with suppliers and customers to reduce GHG emissions associated with Products, Goods & Services.

Carbon reductions will be achieved through three main pillars:

1. **Improving energy efficiency** at the company's site through improved monitoring, management and investment in energy efficiency technologies. The company already purchases 100% renewable electricity.

2. **Striving to reduce the embodied carbon emissions** of the company's products through innovative design and material selection,
3. **Neutralising any residual emissions** at the net-zero target date (2045) and any GHG emissions released into the atmosphere thereafter.

The following table details Streamline Corporate's 2024 baseline carbon footprint and related expenditure across all relevant Scope 1, 2 and 3 GHG emission sources. Note that the company has calculated it's baseline based on both Location based and Market based but shall be basing all figures hereafter on the Market Based figure as they purchase 100% renewable electricity and have the REGO certificate in place:

Market Based:

GHG Scope	Baseline Cost	% cost	Baseline Tonnes	% CO_2e
Scope 1	£34,766	0.95%	32.32	2.64%
Scope 2				
Scope 3	£3,631,153	99.05%	1,192	97.36%
TOTAL	**£3,665,919**	**100.00%**	**1,224**	**100.00%**

Location Based:

GHG Scope	Baseline Cost	% cost	Baseline Tonnes	% CO_2e
Scope 1	£34,766	0.93%	32.32	2.58%
Scope 2	£68,612	1.84%	21.59	1.73%
Scope 3	£3,631,153	97.23%	1,197	95.69%
TOTAL	**£3,734,531**	**100.00%**	**1,251**	**100.00%**

Reductions will be achieved through a broad range of projects including energy and material efficiency, and material selection. In addition, the company will engage with suppliers to improve emissions associated with upstream supply chain and transport and distribution. Collective action along the supply chain is necessary to achieve our targets, as we need our supply chain to come on the journey with us.

Based upon the quantified carbon reduction projects which were identified for this project, it was estimated that the company could meet the near-term targets for Scope 1 and 2 GHG emissions associated with energy consumption by 2030.

However, without further work to identify and quantify additional carbon reduction projects, Streamline Corporate will need to identify, quantify and implement additional opportunities to reduce Scope 1, 2 and 3 GHG emissions if it is to meet the long-term Net Zero targets by 2045.

Some projects were identified which were estimated to significantly reduce Scope 1, 2 and 3 GHG emissions, however, it is very likely that there are projects additional to those identified in this report that will reduce Scope GHG emissions. It is recommended that Streamline Corporate works to identify these in the near future.

The Project Sponsor for this CM Plan is Graeme Paterson, Business Development Director.

Streamline Corporate will enhance communication and awareness-raising by actively promoting and monitoring environmental projects both locally and among wider stakeholders. The company currently uses Ecologi which plants a tree for every order placed. In 2024, Ecologi planted 5011 trees on behalf of Streamline Corporate. Refer to www.ecologi.com

This CM Plan is viewed as a 'live' document, and it is envisaged that there may be changes on an annual basis as Streamline Corporate's activities, processes and products change. To ensure that it remains 'fit for purpose' to deliver targeted carbon savings, this document will be reviewed on an annual basis in line with the reporting requirements of the company's ISO14001 Environmental Management System. This process will be overseen by the senior management, where accountability for various elements of the Sustainability Strategy, and Net Zero Strategy have been identified. Day to day management, coordination and reporting will be carried out by Graeme Paterson, Business Development Director.

2 Foreword from the Project Sponsor

The current climate emergency creates an imperative for companies to address their GHG emissions. The clearest, and most transparent way to do this is to commit to being Net Zero.

At Streamline Corporate, we are committed to reducing the amount of carbon our business produces across every aspect of the development, production, and delivery of our products. To achieve our 2045 goal of net zero carbon, Streamline Corporate must tackle both embodied and operational carbon.

The carbon reduction targets clearly demonstrate the company's commitment to tackling climate change, in line with the Paris Agreement, and gives us a clearly defined pathway to reduce carbon emissions throughout our supply chain.

We believe target setting makes good business sense. They future-proof growth, reduce our costs, provides resilience against volatile material and energy costs, pushes us to innovate, all of which increases our competitiveness.

Graeme Paterson, Business Development Director

3 Introduction

3.1 Background to the Organisation

Streamline Corporate supply corporate branded clothing, safety clothing, and branded merchandise to various public and private sector clients, in the UK and abroad.

The company includes sustainable development as a key part of its culture. This includes:

- An externally certified companywide ISO14001 Environmental Management System,
- Seeking to optimise material efficiency in its products,
- Effective segregation and recycling of waste materials,
- Monitoring and management of energy consumption,
- 100% renewable electricity tariff.

In addition to their own moral motivations, Streamline Corporate have been asked by several key customers to:

- Demonstrate their carbon management and Net Zero Commitments,
- Provide embodied carbon emissions associated with products and projects,

This carbon management plan is a key output of the project to set the company's carbon management strategies and Net Zero Targets. It is part of a comprehensive package of actions that the company is following to actively manage carbon emissions across the company's supply chain.

3.2 Streamline Corporate's Performance on Carbon Management

Streamline Corporate is currently a small to medium-sized enterprise (SME; an organisation with fewer than 250 employees, an annual turnover of less than €50 million). While there are currently no official legal obligations for Streamline Corporate to annually monitor and report their greenhouse gas emissions, the company has begun the process of doing this, with the aim of reducing their emissions, energy consumption, and costs associated with these.

The key issues facing the organisation comprise:

- Significant increases in energy costs,
- Customer expectations to actively manage and report carbon emissions,
- Requirements to set externally validated defined carbon reduction targets,
- Maintaining a competitive advantage whilst reducing carbon emissions,

One of the key issues in setting a reduction target is the ability to forecast future footprints to enable the setting of a target which is both realistic and achievable. As an example, a 10% reduction on a year 1 footprint of 10,000 tonnes of carbon dioxide equivalent (tCO_2e) (1,000 tCO_2e saved to achieve the target figure of 9,000 tCO_2) is equivalent to a 25% reduction on a year 5 footprint of 12,000 tCO_2e (3,000 tCO_2e saved to achieve the target figure of 9,000 tCO_2e).

As noted, any future footprint forecast needs to reflect anticipated changes in the company itself, for example, increases in energy consumption due to changes in product lines, production output, and customer demands. This Business-As-Usual (BAU) scenario then provides a clearer picture to allow forecast of a realistic target figure (and hence target) that is achievable, based on a practical project list. Misinterpretation of the BAU case can mask the savings achieved as savings are hidden by an increasing footprint.

The organisation, including senior management, staff and stakeholders, recognises the true value of the carbon management process and hence the development of an accurate BAU and annual carbon footprints that reveal the true savings being achieved and how these are mitigating against a constant flux.

3.3 Carbon Management Plan Structure

This Carbon Management Plan details Streamline Corporate's strategy for reducing carbon emissions and sets out a clear timetable as well as identifying the responsibilities and internal resources required to deliver the programme. The main objectives of the plan are to:

- Take a whole business approach so that carbon management is adopted as a key objective. Key stakeholders will continue to be appointed to ensure that carbon reduction is fully integrated into the organisation's culture.
- Adopt targets for the measurable reduction of carbon emissions and to deliver these reductions throughout Streamline Corporate.

To ensure that there is effective and ongoing ownership of the programme, it is important to define a governance structure. Graeme Paterson, as Project Sponsor, will be responsible for implementation of the plan and annual reporting of GHG emissions. The CMP will be annually reviewed and updated.

This Plan contains the following Sections:

- The **Carbon Management Strategy** sets out the context and drivers for carbon management at Streamline Corporate, including the organisation's own vision and strategic themes.
- **Emissions Baseline and Projections** discusses the results from the carbon footprint baseline and includes clear definition on the organisation and operational boundaries applied, and data sources and availability. It also discusses the BAU scenario and Value at Stake.
- **Carbon Management Projects** outlines a range of potential carbon reduction projects currently implemented and planned future projects and evaluates likely success in achieving targets set out.
- **Carbon Management Plan Financing** describes the financial support available for carbon management within the organisation whilst **Management and Delivery of the CMP** defines the management structure in place to ensure the Plan's success.
- The final chapter on **Progress Reporting** outlines how the carbon management progress will be monitored measured and communicated both internally and externally.

4 Carbon Management Strategy

4.1 Context and Drivers for Carbon Management

Streamline Corporate faces a complex set of drivers which set the context for carbon management. Crucially, the organisation recognises that these cannot and should not be viewed in isolation from each other or the principal goal of continuously minimising our environmental impact whilst maximising our contribution to society and the economy.

Ultimately, a strong performance with respect to carbon emission reduction should deliver financial benefits to Streamline Corporate by mitigating the risks associated with e.g. increases in energy tariffs, rising raw material costs, and current and potential future levies on carbon dioxide emissions.

The following represent the key carbon drivers for Streamline Corporate:

- Scottish Government targets
- UK & European targets
- Customer requirements
- Climate of reducing financial allocations
- Rising energy costs
- Principle that investments in carbon reduction are generally associated with commensurate reductions in future expenditure.
- The need to eliminate waste of resources and to increase efficiency.
- The organisation's own carbon management targets
- Depletion of the world's finite resources

4.1.1 Climate change

Manmade carbon dioxide (CO_2) and other greenhouse gas emissions, also often referred to as carbon emissions, are believed by the UK Government and most of the scientific community to be a major cause of the increase in average global temperatures since the Industrial Revolution. Although some scepticism remains the evidence is very strong, and the Precautionary Principle has persuaded successive governments to commit to reducing emissions.

Scotland's net emissions of carbon dioxide in 2021 were over 41 million tonnes carbon dioxide equivalent (tCO_2e), approximately 0.2% of the World's carbon dioxide emissions. Scotland has 0.08% of the world's population and therefore proportionately produces higher carbon emissions per capita. The Scottish Government has sought to address this in the Climate Change (Scotland) Act 2009, setting out a mandatory target to reduce greenhouse gas emissions. In 2019, the UK Government also committed to achieving Net Zero by 2045.

4.1.2 Resources

With material scarcity and energy security becoming increasingly important priorities, a circular economy is an alternative to a traditional linear economy of make, use and dispose. In a circular economy we keep resources in use for as long as possible, extract the maximum value from them whilst in use, then recover and regenerate products and materials at the end of each service life. This model however is not simple to achieve - it requires product life cycle thinking across supply chains, production processes and consumers. But by turning the challenges identified into opportunities and then actions, a circular economy can be developed that delivers significant cost and environmental savings.

The most significant circular economic outcomes in each Product Loop involve:

- Keeping products in use for longer (through design for longer life, redeployment, reconditioning etc).
- Ensuring that unwanted products are returned to the economy for re-use; and
- Developing opportunities for closed-loop recycling of materials for high value applications.

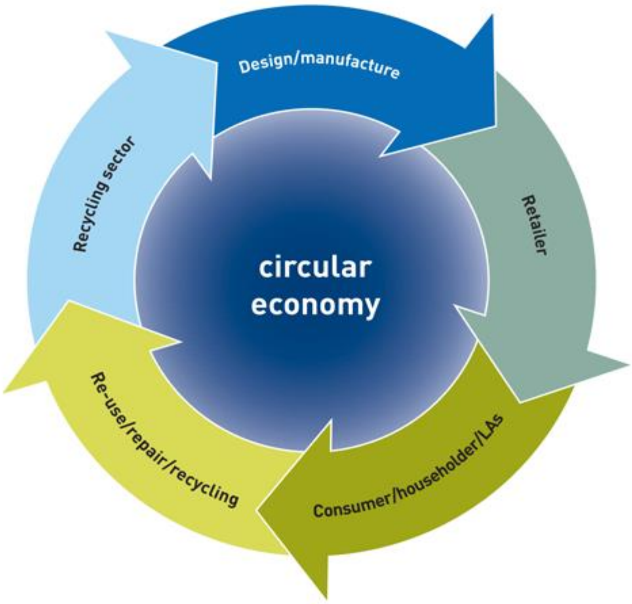

Figure 1 – The circular economy

4.1.3 Legislative and policy drivers for carbon management

Over the past 20 years there have been many pieces of legislation enacted at an increasing rate in the UK and Scottish Parliaments which aim to address the issue of climate change, carbon dioxide and greenhouse gas emissions, and sustainability. Many of these stem from European Union Directives which in turn were developed to meet the obligations of the Kyoto Protocol, adopted in December 1997 and enforced in 2005. Under Kyoto, ratifying countries agreed to commit to reductions in their carbon emissions by, on average, 5.2% below 1990 levels by 2008-12.

The Agreement was supported in the UK by the findings of the Stern Review[1] on the Economics of Climate Change, published in October 2006, which provides compelling economic reasons to address climate change.

Subsequently, the UK became a signatory to the Paris Agreement of 2015. In December 2020, the United Kingdom of Great Britain and Northern Ireland (the UK) communicated its Nationally Determined Contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC) in line with Article 4 of the Paris Agreement. In its NDC, the UK commits to reducing economy-wide greenhouse gas emissions by at least 68% by 2030, compared to 1990 levels.

The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, which sets a target to reduce greenhouse gas emissions by at least 100% of 1990 levels (net zero) by 2045. Scottish Ministers are also committed to the promotion of renewable energy in Scotland. By 2030 the Scottish Government aims to

[1] Stern Review Report on the Economics of Climate Change. N Stern, 2006. HM Treasury, London.

generate 50% of Scotland's overall energy consumption (electricity, heat and transport) from renewable sources, and by 2045 aims to have decarbonised the energy system almost completely. To achieve this, aim the Scottish Government has committed to:

- £1.6 billion for heat decarbonisation,
- A commitment to plant 18,000 hectares of new woodland each year by 2024,
- A commitment to restore at least 250,000 hectares of peatland by 2030,
- A £100 million Green Jobs Fund, to provide investment to support low-carbon businesses, including the creation of a Green Workforce Academy,
- A £180 million Emerging Energy Technologies Fund to support the development of hydrogen and CCS and add impetus to the development of Negative Emissions Technologies,
- An aim to reduce the number of kilometres travelled by car by 20% by 2030,
- A commitment to phase out the need for new petrol and diesel cars and vans by 2030,
- A £120 million investment in Zero Emissions Buses, driving forward a fully decarbonised future for Scotland’s bus fleet and supporting the Scottish supply chain,
- An investment of £50 million to create Active Freeways, providing a sustainable link between our towns, cities, and some of our most beloved national landmarks.

In addition to the UK Emissions Trading System (UK ETS), several legislative instruments such as the Climate Change Levy (CCL) were introduced by the UK Government, designed to encourage organisations to reduce greenhouse gas emissions.

Legislative drivers for carbon management can take the form of targets (e.g., from UK or Scottish Government), incentive systems, charging schemes, or regulatory compliance. This present strategy document will aid the delivery of key sustainability and estate management programmes in a carbon efficient and sustainable manner.

Significant drivers to include carbon management in the manufacture of construction products and in construction projects in their entirety include:

4.1.4 Other drivers for carbon management

While reducing the financial and legal risks posed by various legislative requirements is a significant driver behind the Streamline Corporate carbon management programme, there are other factors supporting the need for improving energy efficiency and reducing carbon emissions.

Cost saving: The case for carbon reduction is strengthened by the financial constraints facing all organisations. Energy and raw material price inflation provides significant incentive to reduce resource consumption and therefore carbon emissions. A sensitive world economy, limitations on energy supply and a more challenging regime in terms of carbon taxation will drive energy prices above general inflation for the foreseeable future.

Reputational benefit: Reducing Streamline Corporate’s carbon emissions will demonstrate its commitment to good carbon management and sustainability and will enable the organisation to act as an exemplar to encourage others. In addition, a commitment to sustainability is increasingly linked to an organisation’s reputation with better sustainability credentials and good carbon management enhancing the organisation’s reputation.

Improved staff satisfaction: Several studies have identified a correlation between a focus on sustainability and staff satisfaction (particularly where staff are fully involved) and this can lead to improved 'productivity' or morale.

Improved engagement with key stakeholders: The organisation's key stakeholders, including staff, Streamline Corporate and the local community, are increasingly focusing on sustainability. The organisation's engagement and enhanced commitment and leadership with this agenda will improve its relationship with these stakeholders. Streamline Corporate will seek to become an exemplar of good practice and so engage others in making a positive contribution to sustainable development.

4.2 Streamline Corporate' Low Carbon Vision

4.2.1 Company Values

Streamline Corporate is building a better, more sustainable future for energy generation and for our planet. We are committed to creating a sustainable future – for our industry and planet. We are constantly striving to make better use of resources and reduce the overall carbon footprint on projects.

4.2.2 Sustainability Strategy

''Streamline Corporate will be a sustainable business, with a sustainable, resilient supply chain, aligning with our customers strategies and the UN Sustainable Development Goals".

We will achieve this by:

- Protecting the environment by having net zero carbon emissions
- Having sustainable sourcing in our supply chain
- Creating a compelling future for our colleagues

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests[2].

4.3 Strategic Themes

There are three primary objectives of the Carbon Management Plan which are to:

- Reduce carbon emissions in line with government targets,
- Embed carbon management within the culture of the organisation,
- Reduce costs across the supply chain.

To achieve these objectives, Streamline Corporate will implement key themes identified in this plan. The organisation's strategy and implementation plan will therefore need to address the following specific areas. These cover our Scope 1, 2 and 3 greenhouse gas emissions.

[2] THE 17 GOALS | Sustainable Development (un.org)

4.3.1 Scope 1 and 2 emissions

During the baseline year (2024) energy consumption at the Streamline Corporate site including the company vehicle comprised 2.64% of overall greenhouse gas emissions.

Switching to biogas or a renewable heating system will help to reduce costs and greenhouse gas emissions whilst protecting the company against external price volatility.

Streamline Corporate will continue to focus on increasing the energy efficiency of its activities by installing up-to-date technologies, including renewables where practicable, and engaging with staff and other stakeholders.

Near-term Target:

- *Streamline Corporate commits to reduce absolute scopes 1 and 2 GHG emissions by 42% by 2030 from a 2024 base year.*

Long-term Target:

- *Streamline Corporate commits to reduce absolute scopes 1 and 2 GHG emissions by 90% by 2045 from a 2024 base year covering 95% of Scope 1 and 2 GHG emissions.*

4.3.2 Scope 3 emissions

Greenhouse gas emissions from the supply chain (Scope 3) emissions are the most significant source for GHG emissions, contributing 97.36% of the company's total baseline footprint.

Streamline Corporate will focus on reducing Scope 3 greenhouse gas emissions through a range of initiatives to identify, quantify and report reductions associated with:

- Material selection to use materials with lower embodied carbon emissions,
- Product design to reduce the quantity of materials used with high embodied carbon emissions,
- Implement our Near Shoring Programme to identify local suppliers for our products to reduce our upstream transport emissions,
- Engage with suppliers and customers to reduce GHG emissions associated with Products, Goods & Services.

Near-term Target

- *Streamline Corporate commits to reduce absolute Scope 3 GHG emissions 42% by 2030 from a 2023 base year.*

Long-term Target:

- *Streamline Corporate commits to reduce absolute scope 3 GHG emissions 90% by 2045, from a 2023 base year covering 90% of scope 3 GHG emission sources.*

4.3.3 Procurement

The prudent use of natural resources is still a cornerstone of carbon management in the organisation. Reducing the quantity of embodied carbon emissions and whole-life costs and GHG emissions associated with purchased goods, equipment and facilities will help Streamline Corporate to reduce Scope 1, 2 and 3 emissions, improve efficiency and increase awareness of carbon management throughout the company's supply chain.
Including whole life cost and carbon emissions as part of the procurement process will take time to embed throughout the company, however it should drive reductions in emissions and running costs.

Strategic Targets:

- *To include whole life cost and GHG emissions in the procurement of purchased goods and services purchased at Streamline Corporate* (starting with the high spend, high CO_2e emitting goods).

- *To appraise and include whole life cost and GHG emissions associated with the purchase, operation, and disposal of new capital goods (buildings, facilities, vehicles),*
- *To ensure, by a process of periodic review, that the company keeps abreast of new developments in energy, processing, building and transport technology which will reduce GHG emissions and can be included in procurement specifications when obtaining quotations for new equipment, facilities or vehicles,*
- *To formulate, include and use questions for potential or existing suppliers on GHG emissions when screening new and existing suppliers.*
- *Implement our Near Shoring Programme to identify local suppliers for our products to reduce our upstream transport emissions.*

4.3.4 Carbon data management

Good data recording and data management enable the monitoring of progress against targets. There are a variety of energy, water, waste, procurement, and stock monitoring software and systems in place at Streamline Corporate which enable retrospective reporting of the quantities and costs associated with these utilities at a relatively high level.

Historically however, these have not reported GHG emissions. Adapting existing monitoring systems to include GHG factors will enable Streamline Corporate to monitor and regularly report reductions in GHG emissions. Introducing and expanding existing energy metering and monitoring systems to include the associated GHG emissions would be of benefit.

Strategic Target:

- *To integrate existing energy, water, material, and waste monitoring systems, to enable reporting the quantity, costs and tCO_2e of utilities and raw materials by December 31^{st}, 2025,*
- *To adapt existing purchase and process monitoring to include GHG factors for new purchased goods by December 31^{st}, 2025.*

4.3.5 Internal Communication

Streamline Corporate has well established routes for internal communication. It is intended that the company will develop internal communications using existing platforms.

This aims to:

- Raise awareness of Net Zero, particularly the Business Development Director to act as a local Net Zero Champion disseminating the Net Zero project throughout the company, including why it is important for the business,
- Promote staff feedback about potential energy, water, material, waste and transport saving projects to widen the debate around carbon management.
- Increase awareness amongst staff in relation to basic energy-saving practices in daily life that will help them to reduce the cost of living.
- Use of equipment in a sustainable way, preserving the lifespan of our current equipment and facilities, reducing our expenditure.
- Concurrent financial benefits of energy, water, material and transport savings; financial benefits will further allow improvement of facilities, enhancing the organisation's reputation.
- Creation of an enduring culture change such that good practice will be easily adopted by all new staff.

4.3.6 Supplier and customer engagement

Some of Streamline Corporate's key customers have set their own targets to reduce GHG emissions. This is likely to contain commitments on their supply chains to monitor, measure and reduce GHG emissions. We recognise for Streamline Corporate to achieve our targets will require our company to engage with our key suppliers throughout our supply chain, to encourage them to monitor, report and reduce their own greenhouse gas emissions.

From our baseline emissions inventory, a significant proportion of greenhouse gas emissions (90.11%) are associated with our Purchased Goods and Services. Consequently, engaging with our key suppliers in these categories to collaboratively seek effective ways to reduce carbon emissions should help deliver mutual benefits, for example through reduced material consumption, improved efficiencies, reduced purchase costs etc.

Identifying key suppliers and customers that have made commitments will help us to communicate our carbon reduction targets on a "level playing field" using a common set of standards and language. We will screen and continue to monitor our key suppliers and customers that have established externally reviewed targets to reduce GHG emissions.

4.4 Carbon Reduction: Targets and Objectives

The crux of the review process is the setting of near- and long-term carbon reduction targets that meet the requirements of the Net Zero standard for SMEs.

Near term targets:

- *Streamline Corporate commits to reduce absolute scopes 1 and 2 GHG emissions by 42% by 2030, from a 2024 baseline year.*

Long-term Targets:

- *Streamline Corporate commits to reduce absolute scopes 1, 2 and 3 GHG emissions by 90% by 2045 from a 2024 base year covering 90% of all GHG emissions.*

5 Emissions Baseline and Projections

The first step in developing a Carbon Management Plan is to determine the organisation's baseline greenhouse gas emission inventory or carbon footprint, which enables quantifiable reduction targets to be set.

The resources to be included in the footprint must be decided (Section 5.1: Scope and Section 5.2: Boundaries) at the outset. The Scope and Boundaries of the carbon footprint will be determined by the structure and operational control of the company.

Once the scope has been set, a baseline year can be selected and the baseline GHG emissions inventory (Section 5.3: Data sources and Section 5.4: Baseline).

After the baseline GHG inventory of the organisation has been estimated, it is possible to determine the extent and timescales for Near and Long-term targets.

The next stage in the carbon management project is the estimation of projected emissions/costs if no action were taken (known as Business As Usual or BAU) in conjunction with determination of potential savings with the implementation of carbon management projects identified as achievable and fundable.

Projections for a range of future scenarios can be evaluated. The "gap" between the future BAU emissions and the projected emissions with carbon management projects implemented is known as the Value at Stake (Section 5.5 Projections and Value at Stake). The organisation's target emissions reduction will be based on this difference (Section 5.6).

5.1 Scope

5.1.1 Emissions sources

The GHG Protocol[3] categorises carbon emissions as scope 1, 2 or 3 emissions, as defined below and shown in Figure 2.

Scope 1 Emissions:

Direct GHG emissions that occur from sources owned or controlled by the organisation, for example, emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc., fugitive emissions of refrigerant gases.

Scope 2 Emissions:

Electricity indirect GHG emissions that arise from the generation of purchased electricity or heat consumed by the organisation.

Scope 3 Emissions:

Emissions arising from the value chain, upstream and downstream of the reporting company. Scope 3 emissions are a consequence of the activities of the organisation but occur from sources not owned or controlled by the company. There are 15 categories of scope 3 emissions which include extraction and production of purchased materials; transportation of purchased fuels; use of sold products and services; upstream and downstream transport; employee commuting; waste management; and business travel. Scope 3 also includes the Transmission and Distribution (T&D) losses for purchased electricity supplied through the Grid.

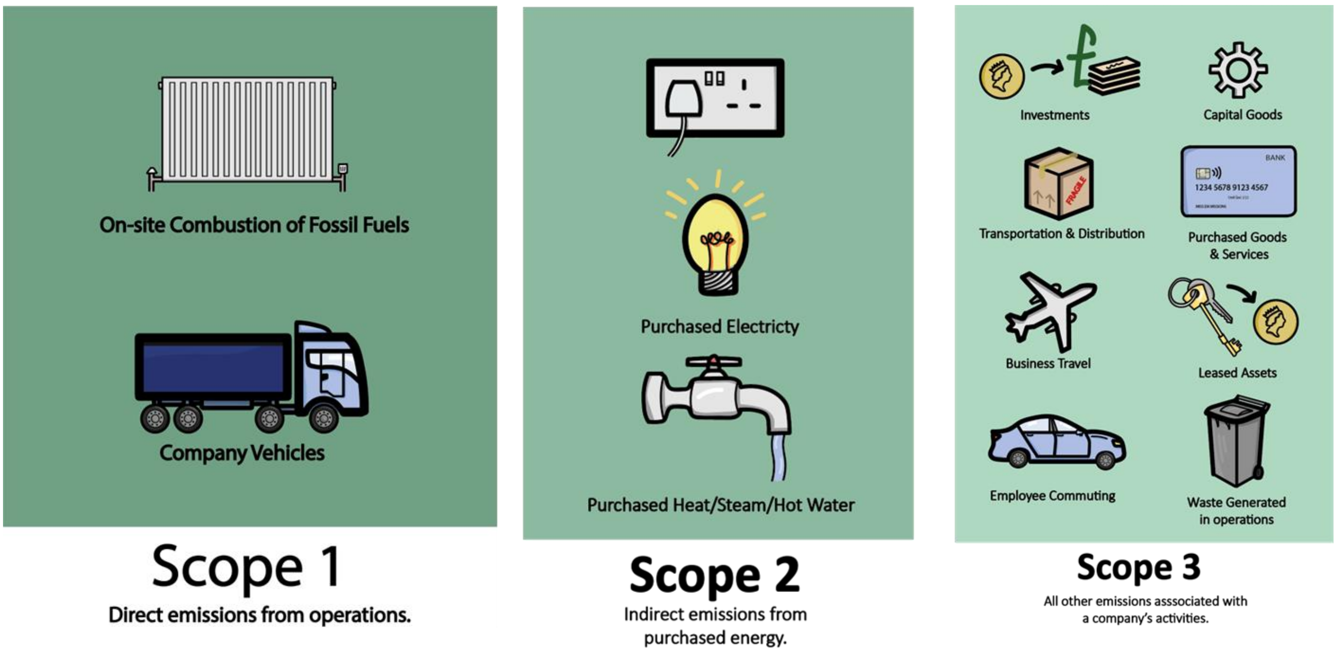

Figure 2 – Sources of greenhouse gas emissions

3 ghg-protocol-revised.pdf (ghgprotocol.org)

To estimate the baseline GHG emissions of Streamline Corporate, the following methods and guidance were applied:

- The Greenhouse Gas Protocol, revised edition[4],
- Greenhouse gas protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard[5],
- Greenhouse gas protocol: Technical Guidance for Calculating Scope 3 Emissions, Version 1.0[6],

5.2 Boundaries

Carbon footprints are generally defined in relation to two boundaries: the organisational boundary and the operational boundary.

5.2.1 Organisational Boundary

The **organisational boundary** incorporates the activities or facilities in which an organisation exercises operational or financial control or has equity share.

It sets out which assets and activities are to be included in the footprint and how any shared assets will be accounted for. Streamline Corporate is required to identify the organisational boundary for Scope 1, 2 and 3 emissions when calculating its baseline emissions.

The organisational boundaries used to produce the baseline GHG inventory outlined below are shown in Figure 3.

Streamline Corporate

- Company building/ offices (Edinburgh & Exeter)
- Company owned vehicle
- Equipment in offices
- Purchased Goods & Services
- Upstream transportation and distribution

Figure 3 – Boundary of the carbon management plan at Streamline Corporate

5.2.2 Operational Boundary

The **operational boundary** essentially sets out the emission sources included in the footprint.
It sets out the categories of emissions that should be included and used to produce the carbon footprint. These are outlined below.

The relevance and source of scope 1 and 2 GHG emission sources at the Streamline Corporate site are shown in Table 1.

Table 1 – Relevance and source of Scope 1 and 2 GHG emissions at Streamline Corporate

Scope	Category/site	Relevance (Yes/No)
Scope 1	Natural Gas	Yes
	LPG	No

[4] ghg-protocol-revised.pdf (ghgprotocol.org)
[5] Corporate Value Chain (Scope 3) Standard | Greenhouse Gas Protocol (ghgprotocol.org)
[6] Scope3_Calculation_Guidance_0.pdf (ghgprotocol.org)

	Diesel/Gas oils	Yes
	Kerosene	No
	Petrol	No
	Aircraft fuel	No
	Refrigerant emissions	No
	Wood pellet	No
Scope 2	Electricity – Location based emission factor	No
	Electricity – Market based emission factor	Yes

An initial qualitative screening of the company's activities identified which of the Scope 3 GHG emission categories were relevant for the baseline inventory of GHG emissions and the subsequent carbon reduction targets. These are summarised below in table 2.

Table 2 – Scope 3 GHG emission categories screened for relevance at Streamline Corporate.

Scope 3 category	Category name:	Relevance (Yes/No)
1	Purchased goods and service	Yes
2	Capital goods	Yes
3	Fuel and energy related activities (not included in Scope 1 & 2)	Yes
4	Upstream transportation and distribution	Yes
5	Waste generated in operations	Yes
6	Business travel	Yes
7	Employee commuting	Yes
8	Upstream leased assets	No
9	Downstream transportation and distribution	Yes
10	Processing of sold products	No
11	Indirect emissions from use of sold products	No
12	End of life treatment of sold products	No
13	Downstream leased assets	No
14	Franchises	No
15	Investments	No

5.3 Baseline year

The baseline year for Scope 1, 2 and 3 greenhouse gas emissions inventory is 1st January 2024 to 31st December 2024.

5.4 Data Sources

Data required for estimation of the organisation's carbon footprint comprises, in effect, an inventory of the use of goods and services outlined in Table 2 above. This information can generally be obtained from the organisation's own records (Section 5.4.1). These data are then converted to tonnes carbon dioxide equivalent (tCO_2e) by the application of greenhouse gas emission factors (EFs) which allocate an emissions output per unit of goods/service (Section 5.4.2).

5.4.1 Organisational data sources

Streamline Corporate routinely collects data for and reports performance via several mechanisms, both mandatory and voluntary.

To calculate the baseline carbon footprint for Streamline Corporate within the documented boundaries, data for the baseline year (January 2024 to December 2024) was assembled. The data sources used in the calculation of the carbon footprint are detailed in Table 3 below.

Table 3 - Data sources for Streamline Corporate' baseline carbon footprint 2023[7]

Scope	Category	Item	Data Source
1		Diesel for company vehicles	Fuel card
2		Imported electricity	Invoice from supplier but excluded as market based and 100% renewable tariff in place.
3	1	Products, Goods and Services	Purchasing order data from suppliers
3	2	Capital Goods	Purchasing order data from suppliers
3	3	Fuel and energy related emissions not included in Scope 1 or 2	Invoice from energy suppliers
3	4	Upstream transportation & distribution	Purchase order information and location of suppliers (calculated on road miles)
3	5	Waste generated in operations	Waste transfer notes and waste invoices
3	6	Business travel	Expenses claims
3	7	Employee commuting	Staff commuting survey
3	8	Upstream Leased Assets	Not applicable in the baseline year
3	9	Downstream transportation & distribution	DPD manage downstream transport on behalf of Streamline Corporate. They have provided a certificate to show that a percentage is via EVs however, a total emissions factor has not been provided and therefore this category has been excluded at this time until accurate data can be sourced.
3	10	Processing of sold products	Not applicable in the baseline year
3	11	Use of sold products	Not applicable in the baseline year
3	12	End-of-life treatment of sold products	Not applicable in the baseline year
3	13	Downstream leased assets	Not applicable in the baseline year

[7] Source file: Streamline Corporate Data Quality Matrix 4.1.24

Scope	Category	Item	Data Source
3	14	Franchises	Not applicable in the baseline year
3	15	Investments	Not applicable in the baseline year

5.4.2 Emission factor sources

Data on all Scope 1, 2 and 3 GHG emissions sources were converted into tonnes of carbon dioxide equivalent (tCO_2e), which cover the seven greenhouse gases required by the greenhouse gas inventory. These used a variety of sources depending on the Scope, Scope 3 category or activity. The main sources of GHG emission factors are as follows:

- UK Government GHG Conversion Factors for Company Reporting – Full Set 2024
- Scotland Environmental Input-Output Model Greenhouse Gas Effects Factors 2023 - 2024

5.4.3 Data Gaps and Assumptions

There were some challenges encountered when collecting data and estimating greenhouse gas emissions for the baseline year (2024). Whilst data and emissions factors to support the estimation Scope 1 and 2 GHG emissions is readily available for companywide consumption, for Scope 3 estimations there were some data gaps and challenges in obtaining representative GHG emission factors.

For the baseline greenhouse gas inventory, the main assumptions made were:

Scope 3 Category 3.4 Upstream Transport & Distribution: -Mileage has been calculated from the supplier direct to Streamline Corporate and the entire journey has been accounted for. Key suppliers have provided weights of products supplied. However not all suppliers have provided information and therefore the data is incomplete. It has also been assumed that the logistics companies have NOT offset any of the carbon emissions associated with the delivery of goods.

Scope 3 Category 3.9 Downstream Transport & Distribution: - DPD manage downstream transport on behalf of Streamline Corporate. They have provided a certificate to show that a percentage is via EVs however, a total emissions factor has not been provided and therefore this category has been excluded at this time until accurate data can be sourced.

5.4.4 Quality of emission factors and data

The quality of GHG emission factors used in the baseline assessment of GHG emissions was evaluated using guidance and templates available from the UK Government Scope 3 measurement and reporting guidance.

5.5 Baseline GHG inventory

The baseline year for this CMP is 1st January 2024 – 31st December 2024.

Based on the boundary and scope outlined above, Streamline Corporate's total GHG inventory, or carbon footprint baseline, for 2023 was 1,737 tCO_2e. The cost to Streamline Corporate associated with baseline GHG emissions was £4,561,268.

Table 4 – Estimated baseline greenhouse gas inventory (tCO_2e) for Streamline Corporate (baseline year)

CO_2e Emission Contributor	Baseline Cost		Baseline CO_2 emissions	
	£/year	%	Tonnes/year	%
Scope 1 - Natural gas/oil/wood pellets	£33,970	0.93	31	2.51
Scope 1 - Company transport	£796	0.02	2	0.13
Scope 1 - Refrigerants				
Scope 2 - Imported electricity/heat			Market based	
Purchased Goods and Services	£3,582,352	97.72	1,103	90.11
Capital Goods	£28,184	0.77	0	0.00
Fuel & Energy (not associated with GHG Scope 1 OR 2)			23	1.86
Upstream transport and distribution			5.2	0.43
Waste generated in operations			1.0	0.082
Business travel	£20,617	0.56	22	1.82
Employee commuting			37	3.058
Upstream Leased Assets				
Downstream transport and distribution				
Processing of sold products				
Use of sold products				
End of life treatment of sold products				
Downstream leased assets				
Franchises				
Investments				
Totals	**£3,665,919**	**100**	**1,224**	**100**

Table 4 shows that the greatest contribution to the organisation's carbon footprint is associated with purchased goods and services which accounts for 90.11% of the footprint. Emissions from upstream transport and distribution accounted for 0.43% GHG emissions. Therefore, reducing GHG emissions associated with the purchased goods and services and upstream transport and distribution would be a priority for reducing cost and carbon emissions. Nevertheless, reductions achieved in all categories will contribute to an overall decrease in Streamline Corporate' total carbon footprint.

5.5.1 The Cost of Carbon Emissions

The GHG inventory in this CM Plan has been produced following guidelines and requirements of the Greenhouse gas protocols. Whilst these methods enable Streamline Corporate to monitor and report GHG emissions, assigning costs to carbon emissions could enable the company to evaluate the potential benefits of projects which cover the company's supply chain.

The range of projects which could reduce GHG emissions is very wide and may include ongoing and future initiatives that cover:

- Use of materials with lower embodied GHG emissions,
- Product design to reduce the quantities of materials with high embodied GHG emissions,
- Energy efficiency,
- Electrification of company vehicles
- Purchase of 100% renewable energy for the site
- On-site renewable electricity generation.

GHG emissions may be valued in different ways, for example:

- Cost of regulatory compliance, for example including climate change levy (£18 tCO_2e), ESOS compliance, energy, waste and packaging taxes, transport fuel levies and taxes. For example, the current value of energy related emissions allowances is £85 per tCO_2e[8],
- Cost to offset CO_2e emissions, which varies significantly depending on the provenance, quality and location of carbon offset projects from £10 to £25 per tonne CO_2e, although these should only be used as a last resort to offset unavoidable emissions.
- Whole life or societal cost of CO_2e emissions. Mid-range values were £241 per tCO_2e in 2020, increasing to £280 and £326 per tCO_2e in 2030 and 2040 respectively[9],
- Purchase or "embodied" cost of CO_2e emissions.

Based upon the results of the baseline GHG footprint the average cost to Streamline Corporate associated with GHG emissions was £2,995 per tCO_2e across the relevant scopes and categories, however the cost per estimated tCO_2e varied significantly depending on the GHG category.

5.5.2 Future carbon footprinting: organisational processes

Streamline Corporate will improve data collection and analysis required to monitor and report GHG emissions within the company. We have already improved data collection systems and will continue to adapt existing purchasing and material specification systems to include monitoring of GHG emissions. This will enhance and improve data collection and reporting of GHG emissions throughout the company.

Streamline Corporate believes that one of the keys to the successful attainment of its carbon reduction target is recognition of the different drivers and needs that impact on the component parts of the organisation's carbon footprint. Transparency of responsibility and accountability at a departmental level for the ongoing delivery and monitoring of core activities and carbon reduction projects will be necessary to deliver the targets within this CMP.

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[8] Carbon Price Tracker | Ember (ember-climate.org)
[9] Valuation of greenhouse gas emissions: for policy appraisal and evaluation - GOV.UK (www.gov.uk)

The organisation will introduce Standard Operating Procedures to ensure that progress monitoring will be both streamlined and consistent, adapting existing monitoring systems where possible, with key responsibilities for data reporting clearly defined; where required, corrective actions will be implemented in a timely manner. Such an approach will facilitate annual reporting.

5.6 Projections and Business as Usual (BAU)

Analysis of projected emissions and the expected impact of BAU allows an evaluation of how the organisation's carbon emissions will change over time in terms of tCO_2e emitted and cost.

When reporting GHG emissions in absolute terms (total tonnes CO_2e) rather than intensity (tonnes CO_2e per production unit), business growth may lead to increased consumption of energy, raw materials, transportation etc. which could increase GHG emissions compared to the baseline.

Carbon emission reduction forecasts can therefore be conducted to track carbon emissions against various inflationary variables into the future.

The results of the BAU analysis help to explain what is happening in the short and long term, what is happening to different parts of the footprint e.g. gas and electricity, and the current importance of the grid emission factor forecast, including the level of uncertainty in relation to this beyond a certain point.

The BAU costs (without implementing any carbon reduction projects) were compared to projected costs if the company were to implement carbon reduction projects over the period 2023 to 2028. This used the following inflationary factors:

- Electricity and natural gas costs:
  - 2024: +10%,
  - 2025: +10%,
  - 2026 to year 2029: +5% each year
- Company vehicle fuel costs:
  - 2024: +10%,
  - 2025: +10%,
  - 2026 to year 2029: +5% each year
- Supply chain (Scope 3) costs:
  - 2024: +2% per year
  - 2025: +10% per year
  - 2026 to 2029: +5% per year

Figure 5 below shows the expected BAU from 2024 against compared to projected absolute GHG emissions if Streamline Corporate were to implement various carbon reduction projects summarised below by 2030. The area under the two lines ('BAU' and 'target') represents the savings to be achieved if the various carbon reduction projects are 100.22 tCO_2e.

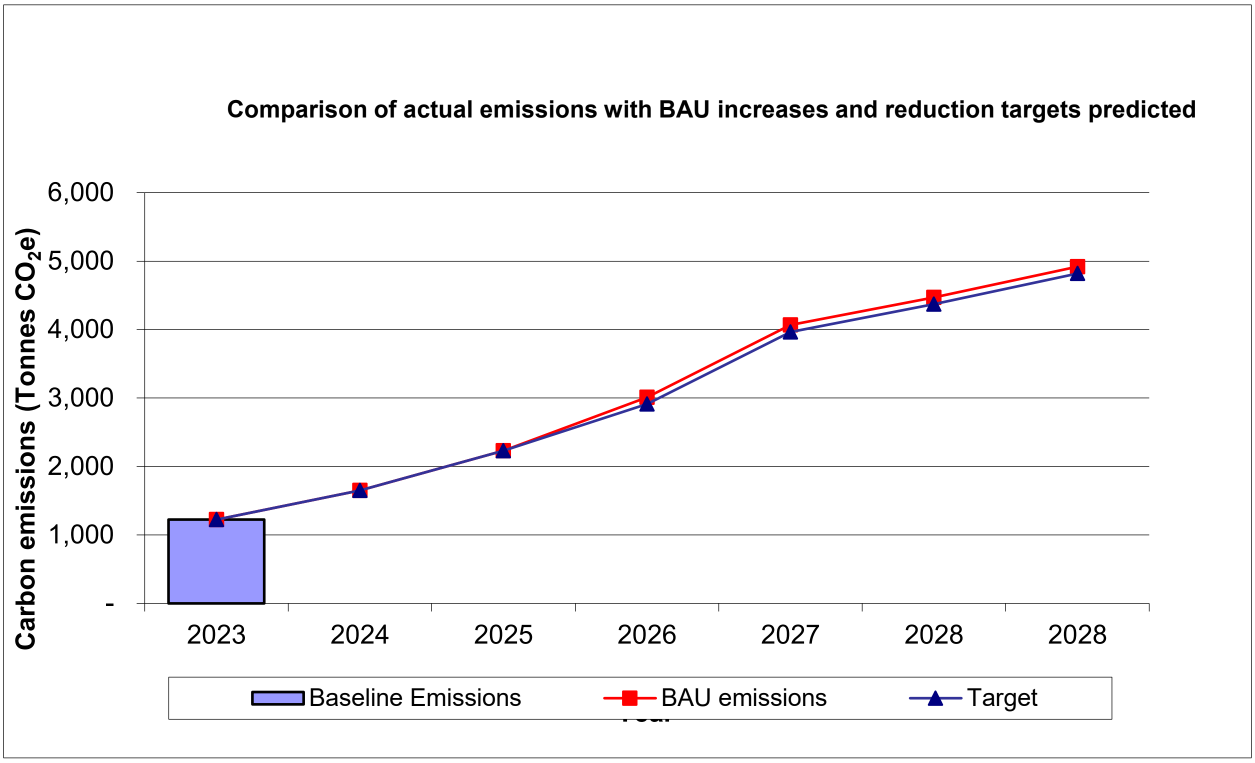

Figure 5 - Value at Stake – BAU GHG emissions compared to implementation of Near-term carbon reduction projects.

For Streamline Corporate, if costs increase as shown above, the equivalent financial Value at Stake of BAU when compared to implementing all the carbon reduction projects is shown in Figure 6.

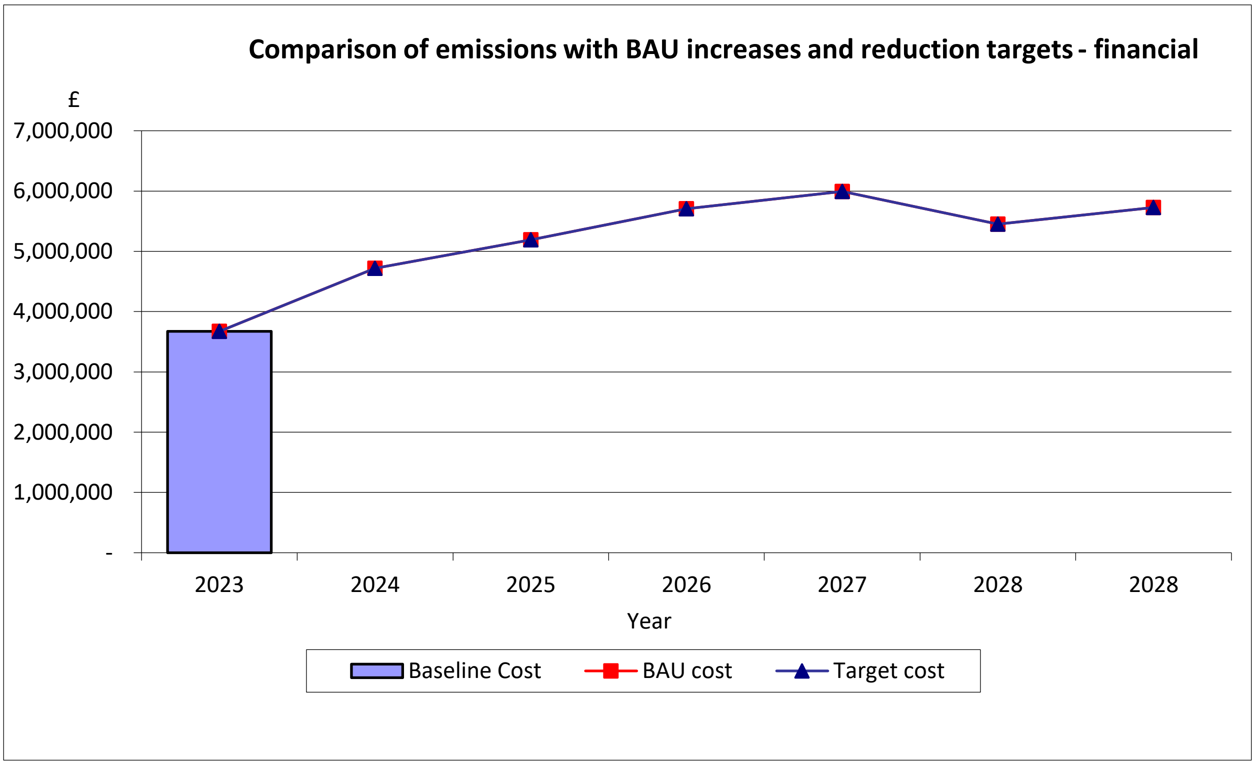

Figure 6 - Value at Stake – BAU costs emissions compared to implementation of Near-term carbon reduction projects.

With predicted changes in the electrical grid and road transport fuel emission factors, even if the organisation does not take action to reduce carbon emissions, this will reduce GHG associated with energy consumption.

The projected GHG emissions and costs of the BAU scenario and if Streamline Corporate do implement carbon reduction projects are relatively simplistic and as presented above do not account for:

- Changes in business activity (growth or contraction),
- Different rates of price inflation within energy, transport fuels or Scope 3 (supply chain) costs.

However, using the CMP tool which accompanies this report, it would be possible for Streamline Corporate to include these factors and improve the granularity of reporting costs and GHG emissions over time.

6 Carbon Management Projects

6.1 Introduction

To continue achieving emissions reductions and avoiding financial exposure, Streamline Corporate is committed to identifying and implementing carbon saving projects in line with SBTi.

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

- An organisational framework that is sufficiently robust to support the financing, delivery and monitoring of carbon reduction projects.
- Clearly identified responsibility and accountability for delivery against carbon reduction targets from the CMP outset.
- Identification of a realistic suite of carbon reduction projects across a range of areas relevant to the carbon footprint; this list must 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 CMP.
- Processes, systems, and resources available to annually monitor and report GHG emissions and complete revised GHG baselines every 5 years (or less if there are significant changes in the business and its operations).

In this Section, the term “activities” is applied to the full range of interventions that contribute to emissions reductions. These may include traditional ‘projects’ such as the installation of voltage optimisation units or low energy lighting. For projects of this nature, it is generally easier to predict and subsequently quantify the carbon savings that will be/have been achieved. However, activities may also include interventions such as staff energy awareness training where carbon savings are much harder to predict and subsequently quantify accurately.

Details of the organisational structure and mechanisms for financing, delivering, and monitoring carbon reduction projects are outlined in Sections 7 and 8. Standard Operating Procedures will be developed to direct the process of project review and annual reporting.

6.2 Planned Future Projects

The projects identified below could be implemented by 2030 as they are potentially cost-effective, fit with the company’s development plans at the existing site and ongoing programme of works.

- Plant a tree for every order placed (already implemented with 5011 trees planted in 2024)

- Implement Near Shoring initiative to identify local suppliers and reduce upstream transport costs.

6.2.1 Future projects

To reduce GHG emissions at Streamline Corporate, there are likely to be a wide variety of potential projects which have not been fully quantified yet and, whilst in their infancy at present, could be applicable over the longer-term duration of the company's carbon reduction targets.

These could include:

- Working with suppliers to encourage them to quantify their carbon footprint and implement measures to reduce carbon emissions / offset existing emissions.

6.3 Project Register

The Project Register is a tool in the site CM Plan that is used to support Streamline Corporate to record carbon reduction project data, calculation, and the analysis and reporting of progress against the carbon reduction target.

The tool was populated with base year GHG footprint for Streamline Corporate (2023) and project information to help the company understand if it will meet its GHG reduction targets and, where applicable, the quantity of additional emission savings required to enable reduction targets to be met.

The project register is a 'live' tool for the organisation to retain ownership of and continue to update regularly to allow tracking of progress of carbon emission reductions.

Please note that estimated GHG reductions are for individual projects. Implementing a combination of projects may, in some instances, result in lower or higher than estimated CO_2e savings.

Consequently, it is recommended that Streamline Corporate reappraise the potential GHG savings associated with different projects.

6.4 Projected Achievement Towards Target

The total estimated carbon savings associated with projects that were identified during this project were:

- 100.22tCO_2e of Scope 3 GHG emissions, an 8.41% reduction compared to baseline Scope 3 GHG emissions,

The high-level financial savings to Streamline Corporate associated with implementing projects has not been quantified at this stage.

6.5 Developing Targets

Streamline Corporate will set the following targets.

- Combined Scope 1 & 2
- Scope 3
- Customer & supplier engagement

The analysis shows that, if all the projects identified in the project register are implemented, GHG emissions are estimated to decrease until 2030 compared to Business as Usual, although reducing Scope 3 (supply chain) emissions will be the most significant challenge to Streamline Corporate.

Developing a comprehensive system to monitor and report the quantities, costs and GHG emissions across the company will help to identify and target future carbon reduction projects where they could have the greatest economic and environmental benefit to the business.

Some suppliers (and customers) in Streamline Corporate's up- and downstream supply chain have committed to GHG reduction targets. Engaging with these companies could benefit both parties to achieve their carbon savings to mutual benefit. Therefore, it is recommended that, at an early-stage Streamline Corporate screen their significant suppliers by carbon emissions and costs to identify which ones have committed to GHG reduction targets. These should be contacted to identify if there is the potential for joint carbon reduction projects.

Materials, energy, transport, waste management and legislative compliance costs are likely to increase. Although the organisation has no control over utility, vehicle fuel, waste, and water costs (limited through procurement choices), it can control the amount of each used. To reduce the VAS financial burden, Streamline Corporate must reduce the amount of carbon emissions.

7 Carbon Management Plan Financing

7.1 Benefits and Savings

The implementation of the CM plan helps Streamline Corporate to

- Improve efficiency and reduce utility costs,
- Reduce financial risks associated with fluctuating and volatile energy costs which relate to the organisation's activities,
- Work towards meeting the policy and anticipated legal requirements associated with delivering buildings which meet the Net Zero Buildings Standard
- Meet increasing requirements to monitor and report GHG emissions associated with company, project and product specific activities.

In addition to quantified benefits, the successful implementation of the identified projects will offer the organisation further benefits including:

- Meeting, or exceeding customer expectations with respect to monitoring, reporting, and reducing GHG emissions,
- The ability to meet increasingly stringent public and private sector procurement requirements for monitoring and reporting whole life carbon emissions,
- The potential to work in partnership with suppliers, customers, research organisations and others to develop innovate products and working practices,
- Improved platform for providing a lead in carbon management and sustainability to other stakeholders and organisations.
- Meeting of Government and other targets.

7.2 Financial Costs, Sources of Funding and Opportunities

7.2.1 Potential funding sources

Internal funding for carbon management will come from the capital budget. As part of the longer-term plans, ongoing replacement of building fabric and infrastructure will aim to utilise materials and units producing enhanced building performance with concurrent carbon savings.

Any other potential funding and income sources will be fully explored to support Carbon Management Plan.

For example, this may include:

- Scottish Enterprise,
- Scottish Manufacturing Advisory Service (SMAS),
- Business Energy Scotland,

Sources, types and scopes of funding change over time and it is recommended that Streamline Corporate implement a regular process to review the availability of external funding. With respect to funding for decarbonisation this can be on the following themes:

- Energy efficiency,
- Renewable energy technologies,
- Circular economy,
- Process efficiency and innovation,
- Low carbon transport and transport infrastructure,

Carbon Management is an integral part of the everyday functioning of the Carbon Management Team. it is anticipated that we will utilise existing resources to carry out these project duties and/or employ the services of specialist engineering consultants to design the projects where appropriate.

8 Management and Delivery of the Carbon Management Plan

8.1 Introduction

In order to ensure that there is effective and ongoing ownership of the Carbon Management Plan, it is important to have a fully defined governance structure. Streamline Corporate will continue to adopt the following structure for management accountability.

8.2 The Carbon Management Team (CMTs)

The senior management has responsibility for the strategic direction and implementation of the CM Plan. The CMTs are made up of key roles, who have direct influence of the group, or the site CMPs, and are tasked to drive forward the CMPs. The composition of the CMT is listed in the Table 6 below.

Table 6: Carbon Management Team membership

Company Carbon Management Team (CMT)
Duane Paterson, Managing Director
Graeme Paterson, Business Development Director
Michelle Costigan, Global Sourcing & Supply Chain Director

The remit of the CMT includes:

- Developing policies and strategies,
- Ensuring effective communication of the company's carbon management policies and strategies throughout the company and stakeholders,
- Monitoring the organisation's carbon emissions against its carbon management targets,
- Monitoring and reviewing the company’s CMP and carbon reduction projects,

8.3 Operational Roles and Responsibilities

Managing Director

Duane Paterson, Managing Director, will support the project and will have ultimate responsibility for strategic direction and for agreeing budgets outside those already available.

Business Development Director

Day to day responsibility for management of CMP implementation.

Global Sourcing & Supply Chain Director

Assisting with data gathering and reporting.

8.4 Resourcing and Ownership

The Carbon Management Plan and carbon saving target will be approved by senior management, providing endorsement and a clear commitment at the highest level, reinforcing the need for action across the organisation. The specific objectives of the CMP will be included in the organisation's strategic plan and other high-level plans. Board level accountability and approval will continue to provide long-term organisational momentum for embedding the CMP and carbon savings across the organisation. This will primarily be delivered through the governance structure for carbon management described in this Section.

Key stakeholders at all levels of management will provide overall support for promoting a culture of carbon reduction throughout faculties and buildings.

The CMPs will be stored in a central location, where everyone can access it.

The key to the success of the CMP is effective engagement with Key Stakeholders. Everyone has a role to play in the delivering the CMP and collaborative working is essential to deliver the desired carbon savings.

The key internal stakeholders in the organisation, who will continue to shape and change culture and awareness are:

- Directors,
- Senior management
- Managers including (Finance, Procurement, Sales, Operations, etc)
- All staff (key staff including procurement, finance, operations)

Knowledge transfer is a key performance indicator for the organisation, and the sector has a very important role to play in spreading the sustainability message to the wider community.

Key external stakeholders to the carbon management process include:

- Customers,
- Suppliers,
- Environmental Regulators,
- Development agencies (Scottish Enterprise and Local Enterprise Partnerships),

Streamline Corporate will lead by example and make public the high standards it sets in sustainability and carbon management, influencing the local community as well as contributing to the UK economy.

8.5 The Internal Delivery Model

Business Development Director will be responsible for coordinating on-site carbon management activities and encourage a carbon reduction culture amongst colleagues. They will receive training so that they can answer basic questions about issues such as climate change, energy efficiency and net zero carbon.

All staff will have overall responsibility for delivery of the carbon management plan.

All Managers will implement energy saving activities within their area, encouraging staff to monitor and evaluate carbon emissions and identify opportunities for reduction. The scope covers carbon reduction, energy saving, recycling, travel reduction, and climate impacts.

Business Development Director will liaise with the senior management on awareness-raising initiatives. Key staff will be given access to the site Carbon Management Plan, to serve as their roadmap towards achieving tangible carbon savings across the organisation.

8.6 Partnership Working Opportunities

Streamline Corporate is working, and will continue to work, with a number of partners to deliver the CMP, including:

- Key customers,
- Suppliers and supply chain partners,
- Scottish Enterprise and Local Enterprise Partnerships,
- Local authorities in areas in which it operates.

9 Data Collection and Management

There is currently no overarching system in place which would permit the company to monitor in near real-time quantities, costs and CO_2e emissions throughout production and significant ancillary processes. However, the company is currently building a new bespoke CRM system with the intention of incorporating carbon factors to aid future data gathering.

10 Communication and Training

The creation of the Carbon Management Team should be associated with the provision of management information on carbon consumption across and within the company. This management information would be important to ensuring that the site Managers are given sufficient visibility of company GHG emissions, reduction targets and ongoing monitoring systems.

There are various avenues of communication available, and these will be fully utilised in promoting the carbon reduction message to all staff and visitors. Effective communication and engagement are the key to success. It is recognised that substantial cultural change will take time to deliver.

Initiatives for increasing awareness include:

- Publishing a summary of the Carbon Management Plan, and ensuring it is accessible and available to all staff and, as required, stakeholders.
- Energy and carbon awareness campaigns, on a rolling basis.
- Regular communication and reporting through the staff bulletin board
- Promoting the low carbon culture of the organisation to new staff during staff induction, including providing them with written guidelines.
- Training for existing staff – including specific groups such as production, purchasing, operations.
- Specific training for staff who are key to delivery of the CMP.
- Implement a company suggestion scheme.

- Featuring the low carbon culture of the organisation in external news releases wherever possible.

11 Progress Reporting

11.1 Yearly Updates to the Carbon Management Plan

The Carbon Management Plan is viewed as a 'live' document, and it is envisaged this will change on an annual basis as the organisation's activities change and planning assumptions become reality. To ensure that the CMP remains 'fit for purpose' to deliver targeted carbon savings, the document will be reviewed on an annual basis. This process will be chaired by Business Development Director and will include the Managing Director, and the Global Sourcing & Supply Chain Director.

Specifically, the following areas of the CMP will be subject to annual review:

- Progress towards overall carbon reduction target
- Progress with identified carbon reduction projects
- Financial savings achieved because of carbon reduction projects,
- Costs of the programme,
- Wider benefits,
- Stakeholder engagement,
- Risk Register

The annual progress review will be made available to interested parties.

11.2 Reappraisal of GHG emission baseline

The baseline GHG footprint should be reappraised:

- Every 5 years or
- If there has been a significant change in operations and/or facilities under the control of Streamline Corporate.

In the event that either of these occur, the baseline will be reappraised by the Business Development Director, or a person delegated by him.

11.3 Data Collection and Management

Data measuring the progress of the CMP will be collected and presented to the Carbon Management Team.

The data collected will include:

- Progress on specific projects
- Details of the performance of the variables contributing to the emissions, such as utilities, water, fuel, waste generated.

11.4 Standard Operating Procedures

To ensure the approach to reporting progress with the CMP is clear, consistent and embedded across the organisation, Standard Operating Procedures (SOPs) should be developed in the following areas:

(i) Annual calculation of Streamline Corporate' carbon footprint and subsequent reporting as an ongoing requirement of this CMP.

(ii) Ongoing recording and monitoring of Streamline Corporate' carbon reduction projects developed as part of this CMP and to monitor reductions in CO_2e emissions.

For ease of reference, the SOPs should be contained within the company's Environmental Management System.

11.5 Other Reporting Requirements

At present, as a SME, Streamline Corporate does not have legal requirements to monitor and report greenhouse gas emissions. However, the company may voluntarily commit to report GHG emissions through the **Carbon Disclosure Project (CDP)** The CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, cities states and regions to manage their environmental impacts. As well as meeting the demands of investors and customers, reporting a company's environmental data through CDP enables the company to protect and improve its reputation, boost competitive advantage, uncover risks and opportunities, and track and benchmark progress. In a world where mandatory disclosure is gaining momentum, disclosing through CDP also helps companies get ahead of regulation.

Other

In addition to these requirements, the company must comply with a range of environmental regulations. The register of environmental regulations is maintained as part of Streamline Corporate's externally certified ISO14001 Environmental Management System (EMS).

11.6 Annual Improvement Action Plan

Following each Annual Review, an Annual Improvement Action Plan (AIAP) will be compiled in response ensuring that Carbon Management remains on track. This document will highlight the priorities for the forthcoming year and will become a formal addendum to the CMP.
Subsequent Annual Reviews will thereafter require assessing of progress against both the original CMP and the AIAP.

11.7 Risks and Opportunities Register

Appendix E contains a Risk Register that identifies potential risks to the successful implementation/delivery of the CMP. This will also be updated annually.

12 Appendix A – Carbon Management Drivers

National policies and plans

Relevant national planning policies are summarised below.

Climate Change Plan:

The revised Climate Change Plan sets specific targets requiring 35% of the heating demand in new domestic buildings to be provided by low-carbon technologies by 2032.

2021 Draft Heat in Buildings Strategy

In non-domestic buildings this target will be 70% (Scottish Government, 2018a). Decarbonising heat is seen as the single biggest challenge in decarbonising Scottish buildings. New targets introduced in 2019 legislate for ultra-energy efficient dwellings from 2025 which utilise low-carbon heating thereby reducing the reliance on the gas grid. Further, impending restrictions limiting the use of biomass expected in the near future means heat pumps are widely viewed as the most affordable and proven immediate solution to domestic low-carbon heating.

2024 New Build Heat Standard

The Scottish Government is committed to ensuring that, from 2024, new buildings must use heating systems which produce zero direct emissions at the point of use. A scoping consultation on proposals was undertaken from December 2020 to March 2021 which set out the Scottish Government's high-level vision for the new Standard. This focused upon regulation of new buildings to meet the commitment set out in the 2019 Programme for Government to require new buildings to use renewable or low carbon heat.

Contained within this are the following policy ambitions:

"*We will require new buildings to use zero direct emissions heating, and also to feature high levels of fabric energy efficiency to reduce overall heat demand so that they do not need to be retrofitted in the future. This requirement will apply from 2024 for building warrant applications for new homes*."[10]

"*There may be a small number of buildings for which bioenergy, for example in the form of biomass* [from sustainable sources]*, bioheating oil, or bio-propane (a replacement for LPG) may play a role for home heating if displacing fossil fuels in off-gas-grid areas where electric heating or heat pumps are unsuitable*."

New Renewable heat target (provisional): *at least 22% of heat in buildings to be directly supplied from renewable sources by 2030.*

National Planning Policy Framework 4 (Scotland 2045)

A revised National Planning Policy Framework for Scotland was released in 2023. Within the document are the following relevant policies.

NPPF Policy 11: Green Energy

Local development plans should seek to ensure that an area's full potential for electricity and heat from renewable sources is achieved. Opportunities for new development, extensions and repowering of existing renewable energy developments should be supported.

Development proposals for all forms of renewable energy and low-carbon fuels, together with enabling works such as transmission and distribution infrastructure, and energy storage such as battery storage, should be supported in principle.

NPPF Policy 19 Heat and Cooling

[10] Heat In Buildings Strategy: Achieving Net Zero Emissions in Scotland's Buildings (www.gov.scot)

Development proposals with no demonstrable effective solution to connecting to a heat network should provide an alternative low or zero emissions heating system.
Domestic biomass energy systems should not be supported where networked systems are available.
Where no alternatives are available, applications for flues can be supported provided that the impact on local air quality and of smoke on neighbouring properties has been considered; and the associated biomass burner is a type formally approved for use in smoke control areas.

Heat Networks Scotland Act (2021)
The Heat Networks (Scotland) Act 2021 (the Act) received Royal Assent in February 2021.

The Act aims to accelerate the deployment of heat networks in Scotland through the introduction of a regulatory system aimed at boosting consumer confidence in the sector and providing greater certainty for investors.

The Act sets statutory targets for heat network deployment in 2027 and 2030, which are equivalent to an estimated 120,000 and 650,000 additional homes being connected to heat networks. This helps it to contribute to the achievement of the targets and ambition set out in Scotland’s 2018 to 2032 climate change plan.

Legal Drivers:
Streamlined Energy and Carbon Reporting (SECR): The organisation has a mandatory requirement to prepare and include an annual statement on Scope 1 and 2 GHG emissions in the Company report submitted to Companies House. This requires the collation of energy consumption and GHG emissions associated from all sites for which the organisation is the bill payer. This data is currently collected using Energy Management software and reported by the Sustainability Manager
Energy Savings Opportunities Scheme (ESOS): Every four years the organisation has a mandatory requirement to prepare an ESOS assessment. This requires the collation of energy consumption and GHG emissions associated with Scope 1 and 2 sources that are within the company’s operational control. The company has a duty to complete ESOS compliant energy audits that cover most of the company’s energy consumption within the scope of ESOS. The ESOS assessment audits are the responsibility of the Sustainability Manager. ESOS Phase 3 has slightly amended scope and requirements to the previous assessment rounds and has a submission date of December 2023.Proposals for ESOS Phase 4 (2027) contain requirements for a mandatory limited carbon footprint and decarbonisation plan to be developed by participating companies.
The **Producers' Responsibility Obligations (Packaging Waste)** Regulations provide the statutory framework by which the UK must meet the minimum recovery and recycling targets contained in the EC Directive on Packaging and Packaging Waste.
These regulations place obligations on all UK companies that have a turnover exceeding £1 million and that handle more than 25 tonnes of packaging per annum.
The amount each business must recover is determined by three factors:

- The amount of packaging the business handles,
- The business recovery and recycling targets for the year,
- The activity the business carries out on packaging.

In November 2009, the Packaging Waste (Amendment) Regulations 2010 came into force, extending the recovery and materials recycling targets beyond 2010, as well as introducing various other technical change.

Climate Change Levy
The climate change levy (CCL) is paid per unit of energy consumed by a commercial or industrial customer. CCL rates vary per energy commodity and current values are shown in the table below.
Table 16 - CCL Rates

Taxable commodity	Rate from 1 April 2020	Rate from 1 April 2021	Rate from 1 April 2022	Rate from 1 April 2023	Rate from 1 April 2024
Electricity (£ per kilowatt hour (kWh))	£0.00811	£0.00775	£0.00775	£0.00775	£0.00775
Gas (£ per kWh)	£0.00406	£0.00465	£0.00568	£0.00672	£0.00775
LPG (£ per kilogram (kg))	£0.02175	£0.02175	£0.02175	£0.02175	£0.02175
Any other taxable commodity (£ per kg)	£0.03174	£0.03640	£0.04449	£0.05258	£0.06064

CCL is applied to energy charges before VAT. Reducing the quantity of energy consumed, for example by energy efficiency measures will reduce the quantity of CCL payable.

Climate Change Agreements

Climate change agreements are voluntary agreements made between UK industry and the Environment Agency to reduce energy use and carbon dioxide (CO_2) emissions. In return, operators receive a discount on the Climate Change Levy (CCL), a tax added to electricity and fuel bills. At present the rate of climate change levy discounts are 92%, 88% and 77% for electricity, natural gas and LPG respectively. Participating companies have energy reduction targets are set through the CCA every two years which have to be attained by set dates. If energy reduction targets are not met companies can buy CO_2 permits to buy the extra CO_2 emitted.

The Environment Agency administers and audits the CCA scheme on behalf of the whole of the UK. The current CCA scheme started in April 2013 and will run until 31 March 2025.

An operator that has a CCA must measure and report its energy use and carbon emissions against agreed targets over 2-year target periods up to the end of 2025.

Landfill tax

The landfill tax is levied per tonne of waste which is disposed of to landfill. The objective is to create a financial incentive to reduce the quantity of active waste which is disposed of by landfill. Rates are levied at the standard rate (on active waste) and lower rate (on inert waste).

The current rates for landfill tax are shown in the table below:

Table 17 - Landfill Tax Rates

Rate	Rate from 1 April 2021	Rate from 1 April 2022	Rate from 1 April 2023
Standard rate	£96.70 per tonne	£98.60 per tonne	£102.10 per tonne
Lower rate	£3.10 per tonne	£3.15 per tonne	£3.25 per tonne

13 Appendix B – CO_2e Factor Quality Scorecard

Worksheet: CO_2e Factor Quality Scoring Matrix

Score Descriptor	Score	Time	Completeness	Reliability	Quality Scoring
Very good	**1**	Data age less than 3 years	Highly complete - all appropriate life cycle stages and GHGs and entire supplier population covered or sampling of data promises excellent representation of the population	Emission factor quantified in accordance with a published **sector-specific** standard (e.g. PEFCR, PAS 2050 Category Rule, GHG Protocol Sector Guidance) and verified by a third party. Methodology reporting is explicit and detailed.	**3**
Good	**2**	Data age 3-5 years	Mostly complete - sampling of data promises good representation of the population. All appropriate life cycle stages and GHGs included in models and reporting.	Emission factor quantified in accordance with a published product footprinting standard (e.g. PEF, PAS2050, GHG Protocol Product Standard) and verified by a third party. Methodology reporting is explicit and detailed.	**4 - 6**
Fair	**3**	Data age 5-10 years	Generally complete - sampling of data promises reasonable representation of the population. All appropriate life cycle stages and GHGs included in models, but not reporting.	Emission factor quantified in accordance with a published product footprinting standard and/or sector-specific rules - but not verified by a third party. Methodology reporting is of limited detail.	**7 - 9**
Poor	**4**	Data age more than 10 years	Data covers a small sample of overall activities and is unlikely to be representative of the population. Some life cycle stages and GHGs not included, or uncertainty remains as to whether they were included.	Calculation method for emission factor is not described in source publication; or not reported to be in line with a standard methodology.	**10 - 12**
Unsuitable	**5**	[n/a - no threshold]	Completeness of emission factor is unknown	Source is unknown	13 - 15

14 Appendix C – Business as Usual

What is Business as Usual (BAU)?

Business as usual (BAU) is the normal execution of standard operations within an organisation, particularly in contrast to a project or programme which would introduce change. In the context of carbon management, this means that BAU represents an estimate of what the overall carbon footprint of the organisation (based on the current footprint boundary) is likely to be in future years.

This BAU scenario needs to account for internal and external growth factors that are likely to affect the carbon footprint over time. Although an overall carbon footprint is a single figure, in reality it is a complex underlying calculation, with different emission sources affected by these factors in different ways. Table 10 shows a sample of some of the key factors identified that affect BAU.

Table 16 - Examples of key internal and external factors impacting on BAU.

External factors		Internal factors	
Electricity grid carbon factor -the factor applied to convert units of kWh of electricity consumed to a figure of carbon dioxide equivalents emitted.	Grid factor changes year on year due to a variety of external factors outside of the organisation's control including relative price of different fuels for power generation. Over a longer period of time, the grid factor changes due to energy policy and the relative contribution of different fuels and sources of generation e.g., renewables. The aim of energy policy is to reduce the carbon intensity of the grid, and this will have a large effect on the overall footprint	**Energy intensity of service provision**	The energy used per XX is likely to change over time, due to changing nature of services and also changing efficiency of equipment. This is one of the areas that are particularly difficult to model at this point in time and it is likely that this will require further studies to effectively model
Population growth/changing demographics.	The need for the organisation's services depends on both the size and structure of the population served and therefore changes to this population may need to be incorporated	**Estate changes**	Over time organisations build and decommission estate in order to meet the requirements of population served. The more this can be modelled with real data e.g., known floor areas or energy efficiency data, the more accurate this forecast can be.

Why is it important to model BAU?

As carbon management has become more sophisticated, organisations have become aware that the use of a single annual percentage growth to represent BAU is not necessarily accurate. Furthermore, by failing to model BAU, carbon managers cannot clearly demonstrate progress against targets and value for money for the carbon management programme, which in turn has a knock-on effect on internal investment.

If an organisation's BAU carbon footprint is actually increasing faster than anticipated, the efforts of the carbon management team would be underestimated – this is especially true when the measured footprint appears to be flatlining or even increasing and senior managers might question the impact of investment; however a more accurate model of the BAU could show that without the efforts of the CM team, the footprint would have risen even more steeply.

More sophisticated models of BAU also provide a more depth look at which parts of the footprint are increasing and decreasing over time and this, along with financial models of the costs of fuels and services such as waste and water, can help organisations make better strategic decisions for future investment.

How has BAU been modelled for Streamline Corporate?

In this version of the carbon management plan BAU has assumed static growth for the duration of the plan because the company's targets have been expressed on an "absolute" basis rather than per unit of production.

The effect of business growth on GHG emissions can be modelled at a broad and high-level using the CMP tool which accompanies this plan. This uses a % change in business growth and applies it equally across all utilities and costs included in the model. Consequently, in the version which accompanies this CMP it does not separately model changes in GHG emissions and costs associated with electricity, transport, purchased goods and services.

Growth factors

The BAU costs (without implementing any carbon reduction projects) were compared to projected costs if the company were to implement carbon reduction projects over the period 2020 to 2029. This used the following inflationary factors:

- Electricity, natural gas and biomass costs:
  - 2023: +10%,
  - 2024: +10%,
  - 2025 to year 2029: +5% each year
- Company vehicle fuel costs:
  - 2023: +10%,
  - 2024: +20% each year
  - 2025 to 2029: +5% each year
- Supply chain (Scope 3) costs:
  - 2023: +2% per year
  - 2024: +10% per year
  - 2025: +10% per year
  - 2026 to 2029: +5% per year

With this data inputted, the spreadsheet calculates the overall carbon footprint for the organisation in future years. This information has been used in the CMP to forecast 'Value at Stake', (re)set targets and determine the scale of carbon saving projects required to be implemented.

Future modelling of BAU

BAU models are likely to change over time as organisations understand and incorporate more internal factors in their BAU model, especially in terms of in-depth understanding of future business changed. There are also likely to be improvements in the available forecasts of external factors, especially grid electricity and transport fuels, which is one of the key determinates of future BAU, affecting a significant proportion of the carbon footprint.

Therefore, BAU forecasts will to be updated on a yearly basis, with improved information to help understand where best to allocate resources and effort in the future.

15 Appendix D – Summary of carbon reduction projects from the project register

Project Reference	Traffic Light Status	Project title	Person responsible	Estimated Capital Cost	Estimated annual savings			Estimated payback (years)	Financial incentives available
					£	Tonnes CO_2e S1 or S2	Tonnes CO_2e S3		
CAR 1	Green	Plant tree for every order (5011 trees planted in 2024)	Graeme Paterson		£0		100.22	0.00	N/A
CAR 2	Green	Implement Near Shoring initiaitive to identify local suppliers	Graeme Paterson		£0		Unknown	0.00	N/A
TOTAL				**£0**	**£0**	**0.00**	**100.22**	**0.00**	

16 Appendix E – Risk register

	Description	Impact	Probability	Mitigating actions
1	***Timing*** If CMP is not completed on time and is not sustainable in its implementation and long-term goals then projected carbon savings will not accrue within the expected timescale and could lead to failure of entire exercise	H	L	**Liaise with Project Sponsor to ensure sufficient time and resource available**
2	***Negative Financial implications*** If finance is not made available as required and there is resistance to the implementation of major schemes, then the expected scope for carbon reduction will be greatly minimised	H	M	**Ensure projects identified are approved**
3	***Resistance to Cultural change*** Whilst many staff appear to embrace the general "sustainability" agenda the need to change behaviours with regard to energy efficiency in the workplace needs to be embraced. If behaviours do not change then the overall reduction in CO_2e will be impacted on by 3-5% of the target.	H	M	**Liaise/lobby staff, and colleagues**
4	***Legislative Changes*** Forthcoming legislative changes are likely to enhance opportunities both for investment and also technical improvement of buildings and related energy efficiency. If this is delayed or shelved, there may be less leverage with certain departments to ensure change.	H	L	**Ensure that legal ramifications of regulatory changes are fed through early in any communication and are understood by all participants**
5	***Development Team Interfaces*** If teams fail to include carbon savings in Improvement/refurbishment projects, the associated carbon savings will not be captured and able to support reduction targets.	M	L	**Ensure Managers embedded the Energy and Carbon management brief into all improvements.**

	Description	Impact	Probability	Mitigating actions
6	***Continuity of Project Managers*** If the Carbon Plan Management is to be delivered effectively the key personnel involved must be fully engaged and retained on the Project. The most important personnel are the project sponsor, Managing Director, Operations Manager, Procurement Manager,	M	M	**Ensure succession planning is in place. Ensure PDP's/Objectives reflect the CMT needs.**
7	***Carbon Plan Loses Priority*** There is a risk that the Carbon Management Plan may not always have the level of priority currently assigned to it within the organisation. This will be impacted upon changing national policies and governance. If the Plan is considered low priority this will affect the ability to deliver the savings.	L	L	**Communicate aims and objectives in sound business terms to gain maximum response in all areas to delivery of the Plan.**

17 Appendix F – Carbon Reduction Projects

Project: ***Reference:***	**CAR 1 - Plant a tree for each order**
Owner (person)	Graeme Paterson
Department	Management
Description	The company has planted 5011 trees (one for each order in 2024)
Benefits	Financial savings: £0 CO2 Emissions reduction: 100.22 tonnes CO_2e Scope 3 emissions
Funding	N/A
Resources	People and commitment
Ensuring Success	Sufficient staff authority to implement actions Principal risks: None
Measuring Success	Reduced carbon emissions
Timing	Start date: January 2024 On-going reviewed annually
Notes	

Project: ***Reference:***	**CAR 2 - Implement Near Shoring initiaitive to identify local suppliers**
Owner (person)	Graeme Paterson
Department	Management
Description	Use local suppliers to support local community and reduce transport emissions
Benefits	Financial savings: £0 CO_2 Emissions reduction: unquantified
Funding	Project cost: £0
Resources	People and commitment
Ensuring Success	Sufficient staff authority to implement actions Principal risks: lack of suitable local suppliers
Measuring Success	Reduced upstream transport emissions
Timing	Start date: January 2026 On-going reviewed quarterly
Notes	