

Streamlined Energy and Carbon Reporting (SECR) Greenhouse Gas Verification Report


Company name	ZIGUP Plc
Company Address	Norflex House, 20 Allington Way, Darlington, DL1 4DY, United Kingdom
Principal Representative	Rob Macdiarmid, Head of ESG
Reporting to	SECR
Reporting Period	1 st May 2024 to 30 th April 2025
Verification Contract Date	17 th March 2025
Verification Standard	ISO14064-3
Report prepared by	 Jason Monckton GHG Lead Auditor
Lucideon report number	JM 20250701

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1.0 EXECUTIVE SUMMARY

Requirement to report under Streamlined Energy and Carbon Reporting (SECR)

The Reporter is required to report under SECR as it meets the following criteria:

Quoted Companies

The Reporter is a quoted company whose equity share capital is officially listed on the main market of the London Stock Exchange and is required to prepare a Directors Report under Part 15 of the Companies Act 2006 and to disclose information relating to its energy use and GHG emissions.

Lucideon verified the reported emissions in the reporter's inventory for the reporting year FY 2024-2025 and found them to be consistent with the requirements of ISO14064-1. Lucideon therefore provides reasonable assurance that the reporter's statement for the reporting year FY 2024-2025 is verifiable in accordance with the requirements of ISO 14064-3, meeting the requirements of SECR.

Table A. Summary of inventory

	Financial Year (2024-2025)			
Geography	Group total	UK	Spain	Ireland
Scope 1 Emissions (tCO ₂ e)	15,543	12,670	2,673	199
Scope 2 Emissions (tCO ₂ e)	4,204	3,336	809	59
Scope 3 Emissions (tCO ₂ e)	2,286,476	1,338,491	861,067	86,918
Total Scope 1 & Scope 2 emissions (tCO ₂ e)	19,746	16,006	3,482	258
Energy consumption (MWh)**	91,295.5	74,967.5	15,287.40	1,040.7
Intensity ratio * (tCO ₂ e/£m revenue)	12.7			
Methodology	SECR UK Guidelines			
Fleet efficiency (gCO ₂ e/km)	257.5			

* Scope 3 emissions not included

Assurance Opinion

Based on the verification findings, Lucideon provides reasonable assurance the Reporter's SECR/GHG emissions statement:

- Is materially correct and a fair representation of the GHG emissions. Lucideon issued a positive verification opinion statement, and
- Is prepared in accordance with SECR guidelines.

A summary of all findings from this verification requiring actions from the reporter and their current status was provided to the reporter in separate communications. All required action items have been addressed. Items not addressed are presented as opportunities for improvement and listed in the recommendations in Section 5.0 if applicable.

2.0 INTRODUCTION

The Reporter

ZIGUP Plc has developed a GHG inventory for reporting to SECR, subject to certain boundary conditions as defined in this report.

Lucideon CICS was contracted by ZIGUP Plc (“the reporter”) to undertake the actions necessary to provide reasonable assurance verification of their GHG emissions for submission to the Streamlined Energy and Carbon Reporting (SECR) scheme, reporting under operational management control criteria, for the period 1st May 2024 to 30th April 2025. The verification was carried out against the requirements of ISO 14064-3 for organisational level reporting. This was Lucideon’s 12th year verifying the inventory of ZIGUP Plc.

ZIGUP Plc retained Ameresco consultants to assist with compiling the Scope 1 & 2 GHG inventory.

The ZIGUP Plc team included:

- Rob MacDiarmid, Head of ESG, ZIGUP plc.
- Kathryn Asplin, Senior Sustainability Manager, ZIGUP plc.
- Oliver Smith, Client Services Analyst, Ameresco

The Verifier

Lucideon CICS Limited is a private limited company with headquarters based in Stoke-on-Trent, UK and is an established leading verification & certification body with a long history of accreditation under the European and the United Kingdom Emissions Trading Schemes. Lucideon CICS Limited is a wholly owned subsidiary of the Lucideon Group, an international material testing and consultancy company based in Stoke on Trent, UK.

The Lucideon Verification Team comprised:

- Jason Monckton – GHG Lead Auditor
- Bhooshan Garge – Independent Technical Reviewer

Both members of the Lucideon verification team have significant GHG verification experience with EU ETS, UK ETS, CDP, SECR and Sustainability Reporting.

Both the GHG Lead Auditor and the Independent Technical Reviewer confirm that there is no known associated conflict of interest with this engagement.

Verification Approach

- The scope and boundary of the Reporter’s GHG emissions was agreed at the contract review
- The verification plan was defined during an initial phase of Strategic Review and Risk Assessment to establish the verification process. The plan is included as an appendix to this report.
- A Verification opening meeting was held to discuss data collation and confirm any changes to the original scope, prior to commencing data verification.
- The inventory management plan (IMP) was reviewed.
- Preliminary supporting emissions data spreadsheets and worksheets were reviewed.
- A sampling plan was developed.
- Verification activities were conducted.
- The reporter was informed of any issues arising.
- Changes to the inventory by the reporter were incorporated into the final verification review.
- An independent technical review of the calculations and verification report was carried out.

3.0 SCOPE OF VERIFICATION ACTIVITIES

3.1 Reporter's Inventory

The GHG inventory was produced in accordance with SECR Guidance. (SECR Guidelines: Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance March 2019 (Updated Introduction and Chapters 1 and 2))

3.2 Verification Standard

The GHG inventory was verified pursuant to the requirements of ISO 14064-3.

3.3 GHG Reporting Boundaries

Organisational and Geographical Boundary

Organizational boundaries are to be tested against the asserted operational control approach.

The geographical boundary for this engagement is Global, encompassing operations in the United Kingdom, Ireland and Spain.

Source Streams

The following source streams were included within the verified scope:

SCOPE	Subscope
1	Natural Gas
	Propane, LPG and Diesel
	Company vehicle fuel use
	Fugitive emission (refrigerant gas)
2	Electricity, heat, steam and cooling
3.2	Purchased Capital Goods
3.11	Use of sold products
3.13	Downstream leased assets
	Fleet Efficiency Metric

3.4 Core Verification Activities

Lucideon held an opening meeting by telecom on 8th April 2025 with the nominated contacts of ZIGUP Plc to cover the following:

- Introduction of the Verification Team
- Review of verification activities and scope
- Transfer of background information
- Clarifications on data presented
- Explanation of expected documentation
- Confirmation of verification schedule

Following the opening meeting, Lucideon reviewed the Emissions Inventory Summary. Lucideon reviewed source data provided, performed independent sampling and calculations and compared the results to those in the inventory within the verification boundary. Activity data was sampled back to

source data, e.g., invoices and/or underlying data sources. Lucideon assessed that, following corrective actions, appropriate methodologies were used, and the results were materially consistent between the reporter's statement and Lucideon's results, as discussed in Section 5.0.

Lucideon notified the reporter of issues identified during the verification, all of which were satisfactorily resolved or transferred to the verification report for future consideration as applicable. No issues identified were assessed to be material at final data.

4.0 COMPLIANCE WITH STANDARDS

Lucideon concludes that the inventory reported by ZIGUP Plc was developed in compliance with the required reporting protocols and guidelines specified in Section 3.1. This section describes the particulars of the findings.

4.1 Geographic and Organisational Boundary Review

Lucideon assessed that the facilities included in the inventory are consistent with the correct SECR boundary for the reporter.

Lucideon assessed the reported facilities to meet the operational criteria presented in the reporter's inventory.

Completeness of Sources and Pollutants

Lucideon assessed that the GHGs reported were properly evaluated and complete.

Exclusions, estimations, limitations and comments

- Scope 3 emissions have been included within this verification and the previous year. Prior verifications have not included Scope 3. Therefore Scope 3 activity data and associated greenhouse gas emissions have not been included within the intensity metric or energy data reported on this occasion.
- The data inputs and the calculation methodologies used are deemed to be based on the best available information subject to the qualifying comments within this report.

4.2 Review of Methodologies and Management System

Based on review of the GHG inventory report and the verification activities, Lucideon assessed the data and management procedures employed by the reporter to be sufficiently robust. Lucideon sampled certain facility invoices, examined underlying data sets and checked all calculations.

Data Management

The reporter utilises a spreadsheet to calculate emissions and generate an integrated summary SECR report (Appendix C). Emission factors are applied within the spreadsheet to calculate inventory emissions. Emission factors used were assessed to be from robust and recognised sources.

All following GHG gases were reported, subject to qualifications listed in Section 4.1:

- carbon dioxide (CO₂)
- methane (CH₄)
- nitrous oxide (N₂O)
- hydrofluorocarbons (HFCs)

The following GHG gases are currently outside the inventory boundary

- perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆)
- nitrogen trifluoride (NF₃)

The Reporter is not aware of any PFC, SF₆ or NF₃ emissions to be identified.

4.3 Compliance with Key Principles

PRINCIPLE	COMPLIANCE
RELEVANCE	Yes – the GHG emissions have been appropriately reflected
QUANTITATIVE	Yes – KPIs are measurable
ACCURACY	Yes - use of primary data and calculation methodologies confirm robustness of approach subject to the qualifications stated
COMPLETENESS	Yes – GHG emission sources within the reporting year have been reported subject to the qualifications stated
CONSISTENCY	Yes – consistent methodologies have been used
COMPARABLE	Yes – KPIs are widely accepted/standard
TRANSPARENCY	Yes – GHG submissions and methodologies are transparent. Assumptions are disclosed

4.4 Materiality

Material Misstatements

Lucideon's review found minor anomalies in some of the data presented initially but these were corrected by the Reporter and there are no material misstatements identified in the final data reported herein.

Immaterial Misstatements

Lucideon's review found no non-material misstatements in the final data.

5.0 VERIFICATION OPINION AND RECOMMENDATIONS

Lucideon concludes that ZIGUP Plc reported inventory meets the SECR scheme requirements and is verified as correct subject to the comments in Section 4.1 above on exclusions, estimations, limitations and comments as per the submitted verification opinion statement. The data and information supporting the GHG inventory were historical in nature.

On this basis Lucideon has the following recommendations:

- Implement measures to enhance the timely submission of supporting information from all locations, to enable a more efficient verification process. For this reporting year, delays were experienced in particular with some supporting data from Spain.

Below is the reporting entity's information

Reporter	ZIGUP Plc Norflex House, 20 Allington Way, Darlington, DL1 4DY, United Kingdom
Reporting period	1 st May 2024 to 30 th April 2025
Geographic Boundaries	Global (United Kingdom, Ireland & Spain)
Organisational Boundaries	Operational Control
GHG's reported	CO ₂ , CH ₄ , N ₂ O, HFC
Assurance Level	Reasonable

Inventory Detail

Reported emissions, energy consumption, and key SECR metrics are summarised in Appendix A:

Signed:



Name: **Jason Monckton**
GHG Lead Auditor

Date: 1st July 2025



Bhooshan Garge
Independent Technical Reviewer

2nd July 2025

REPORT DISTRIBUTION

This report will be distributed to the client representative, the GHG Lead Auditor and the Business Support Team (for archiving) unless otherwise specified.

REPORT CONFIDENTIALITY

This report will not be disclosed to any third party. You are free to circulate it as required. However, if this report is circulated to a third party its entire contents must be included.

Appendix A

Table B: Reported Inventory Figures – Greenhouse Gases

Greenhouse gas emissions source	Tonnes CO ₂ e (unless otherwise specified)				
	Group total	UK	Global*	Spain	Ireland
Geography					
Scope 1 – Combustion of fuel and operation of facilities	15,543	12,670	2,873	2,673	199
Scope 2 – Electricity, heat, steam and cooling	4,204	3,336	868	809	59
Scope 3.2 – Purchased Capital Goods – vehicles only	421,608	212,099	209,509	199,337	10,172
Scope 3.3 – Fuel and Energy Related Activities	4,816	3,807	1,010	950	60
Scope 3.11 – Use of Sold Products	1,090,166	732,053	358,112	316,342	41,770
Scope 3.13 – Downstream Leased Assets	769,886	390,532	379,354	344,439	34,915
Scope 3 total	2,286,476	1,333,491	947,985	861,067	86,918
Intensity ratio: Tonnes of CO ₂ e per £m of revenue**	12.7				

*Global refers to Spain & Ireland, and does not include the United Kingdom

**based on Scopes 1 & 2 only.

Table C: Reported Inventory figures – Energy Consumption

Energy consumption	kWh				
	Group total	UK	Global*	Spain	Ireland
Geography					
Scope 1 – Combustion of fuel and operation of facilities	70,335,875	58,859,411	11,476,464	10,638,856	837,608
Scope 2 – Electricity, heat, steam and cooling	20,959,703	16,108,101	4,851,601	4,648,542	203,060
Scope 1 & 2 (energy consumption)	91,295,578	74,967,512	16,328,066	15,287,398	1,040,668

NB: Scope 3 equivalent kWh not included