ZIGUP PLC

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

Read full terms of disclosure

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09/25/2025, 12:59 pm

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ GBP

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

ZIGUP is the leading integrated mobility solutions platform, providing services across the vehicle lifecycle. The Company offers integrated mobility solutions to businesses, fleet operators, insurers, OEMs, and other customers in the following key areas: vehicle rental, vehicle data, accident management, vehicle repairs, fleet management, service and maintenance, vehicle ancillary services, and vehicle sales. The Company's core purpose is to keep customers moving, smarter. This is achieved by meeting their mobility needs or servicing and supporting them when unforeseen events occur. ZIGUP's vision is to offer an imaginative, market-leading customer proposition and drive enhanced shareholder returns by creating value through sustainable compounding growth. ZIGUP services its customers through a network and diversified fleet of over 130,000 owned and leased vehicles. It supports over 700,000 managed vehicles, with over 175 branches across the UK, Ireland and Spain and a specialist team of over 7,500 employees.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

04/29/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☑ 1 year

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☑ 1 year

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 1 year

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

1555000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

GB00B41H7391

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

B41H739

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

213800B3ZUTDOZYVJB41

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

210210415

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Ireland

☑ Spain

☑ United Kingdom of Great Britain and Northern Ireland

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:
☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:
☑ Tier 3 suppliers

(1.24.7) Description of mapping process and coverage

Working closely with environmental consultants we have taken a "whole lifecycle" approach to determining the carbon emissions of our value chain. The purpose of this assessment was to better understand our GHG footprint across all three emission scopes. The enhanced understanding of our value chain emissions has enabled us to develop reduction plans and develop plans to improve our GHG reporting capability.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:
☑ No, but we plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:
☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

We are looking to develop our sustainable procurement approach, part of which will be giving greater consideration to life cycle analysis of key spend categories, some of which will include plastic car parts. The last 2 years we prioritised understanding our value stream emission and therefore did not have the capacity to map value chain plastics.
[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

ZIGUP operates a 3-year fleet renewal cycle

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

8

(2.1.4) How this time horizon is linked to strategic and/or financial planning

European and UK ICE sale ban by 2035. 40% renewables share of gross final consumption by 2030 proposed under EU Renewable Energy Directive

Long-term

(2.1.1) From (years)

9

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ No

(2.1.3) To (years)

26

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Up to 2050 - internationally recognised target year for achieving global net zero emissions per the Paris Agreement
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Internal company methods

International methodologies and standards

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

Databases

☑ Nation-specific databases, tools, or standards

Other

☑ Desk-based research

☑ External consultants

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought
☑ Wildfires
☑ Heat waves
☑ Cyclones, hurricanes, typhoons
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Heat stress
☑ Water stress
☑ Sea level rise
☑ Changing wind patterns
☑ Temperature variability
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

☑ Carbon pricing mechanisms
☑ Changes to national legislation

Market

☑ Availability and/or increased cost of certified sustainable material
☑ Availability and/or increased cost of raw materials
☑ Changing customer behavior
☑ Uncertainty in the market signals

Reputation

☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stigmatization of sector

Technology

☑ Transition to lower emissions technology and products

☑ Unsuccessful investment in new technologies

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

In addition to the process detailed below, ZIGUP has now embarked upon a double materiality assessment where material aspects are being assessed in the context of both impact materiality and financial materiality. As in previous years, ZIGUP applies a company-wide integrated risk management process that is assessed at least quarterly. To aid in identifying risks, the Group has developed a set of principal risks defining generalised risks across the business. However, the real strength of our risk management lies in the active participation of our business units on a regional level. They are not just responsible for undertaking due diligence and reporting any risks and opportunities associated with their activities, but they are also integral to the risk identification process. Each identified risk is then assessed on a 5 by 5 scale for likelihood and potential impacts, with the scores used to determine the inherent and residual level of risk. The likelihood and maximum impact ratings will be used to automatically calculate an overall rating for both inherent and residual risk levels. Risks are assessed against all areas of impact. The residual assessment of each risk against each impact category is compared to a risk appetite framework and standards the Board sets. Once risks have been identified as material given their likelihood, impact and risk appetite, the mitigation actions are formulated. Risk Management reviews and challenges all Risk registers and

calibrates at quarterly validation meetings (Subsidiary management / MD, CFO, HoA). The Group's risk profile is reported and reviewed quarterly by the Group Risk Committee with risk management reported to the Board twice a year.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Plastics

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Impacts

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

(2.2.2.11) Location-specificity used

Select all that apply

☑ National

(2.2.2.12) Tools and methods used

International methodologies and standards

☑ ISO 14001 Environmental Management Standard

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Employees

☑ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

We hold ISO 14001 certification across most of our business, and our intention is to use this as a foundation to build upon and identify, assess, and manage environmental dependencies, including natural resources such as rubber and other ecological services.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

ZIGUP is undertaking a double materiality assessment, which quantifies impacts, risks, opportunities, and dependencies in parallel with those business-related risks identified through the company-wide integrated risk management process. To aid in identifying risks, the Group has developed a set of principal risks defining generalised risks across the business. However, the real strength of our risk management lies in the active participation of our business units on a regional level and the Health, Safety and Environmental Teams, who provide input in respect to risks, impacts and dependencies. They are not only responsible for undertaking due diligence and reporting any risks and opportunities associated with their activities, but they are also integral to identifying risks, impacts, and dependencies. This business-wide inclusive approach provides a more informed understanding of the interconnections between environmental dependencies, impacts, risks and opportunities in the context of ZIGUP's business strategy and operating model. The Group's risk profile is reported and reviewed quarterly by the Group Risk Committee with risk management reported to the Board twice a year.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas of limited water availability, flooding, and/or poor quality of water

☑ Other sensitive location, please specify

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

Environmental management system Within the scope of our environmental management system, we determine the ecological aspects of our activities that we can control and their associated environmental impacts. This includes evaluating pollution risks and the increased impact related to those risks and particular locations, such as those close to water courses and SSSI sites. Priority attention is assigned to those sites with increased ecological risk with the specific mitigation actions and controls noted in the site-specific environmental risks assessment. Climate Change - Physical risks We have conducted site-level physical risk exposure analysis, to further explore potential risks to the business over short, medium and long term time horizons. Physical risk exposure was assessed under two future states of the world using the latest Intergovernmental Panel on Climate Change (IPCC) scenarios specified in their sixth assessment report. The IPCC Shared Socio-economic Pathways (SSPs) are a natural choice as these scenarios are widely recognised, based on credible scientific databases and are used to inform our global climate policy. SSP 5-8.5 (fossil fuel development); this is where current CO2 emissions levels approximately double by 2050, and the global economy grows, fuelled by exploiting fossil fuels and energy-intensive lifestyles, with average temperatures 4.4°C higher in 2100. SSP 2-4.5 (middle of the road), this is where progress toward sustainability is slow, with development and income growing unevenly. In this scenario, average temperatures rise 2.7°C.1 For physical risks, the following hazards were assessed: wildfires, inland flooding, heatwaves, sea level rise, water stress and cyclones. As expected, ZIGUP has minimal exposure to most of these hazards due to the operational profile of our business. We expect physical risks to materialise around 2030/2040 when scenario pathways diverge.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Other, please specify :Profit before tax (PBT)

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Very low financial impact Climate-related risks fall under ZIGUP's ERM framework. Very low financial impact is considered to have a Profit Before Tax (PBT) impact of <£500k with an acceptable probability of 50%

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

10000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

ZIGUP applies a company-wide integrated risk management process that is assessed on at least a quarterly basis. To aid in identifying risks, the Group has developed a set of principal risks defining generalised risks across the business. Business units on a regional level are responsible for undertaking due diligence and reporting any risks and opportunities associated with their activities. To determine whether a risk or opportunity is substantive, each identified risk is assessed on a 5 by 5 scale for i) likelihood and ii) potential impacts. The scores assigned against likelihood and the various impact categories are used to determine the inherent and residual risk levels. Based on the likelihood and maximum impact ratings, an overall rating for both inherent and residual risk levels will be automatically calculated. Risks are assessed against all areas of impact. The residual assessment of each risk against each impact category is compared to a risk appetite framework and standards the Board sets. Once risks have been identified as material, given their likelihood, impact and risk appetite, the mitigation actions are formulated. Risk Management reviews and challenges all Risk registers and calibrates at quarterly validation meetings.

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Low financial impact Climate-related risks fall under ZIGUP's ERM framework. Very low financial impact is considered to have a Profit Before Tax (PBT) impact of >£500k - <£2m with an acceptable probability of 30%

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 41-50

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Medium financial impact Climate-related risks fall under ZIGUP's ERM framework. Medium financial impact is considered to have a Profit Before Tax (PBT) impact of >£2m - <£5m with an acceptable probability of 10%

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 100%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

High financial impact Climate-related risks fall under ZIGUP's ERM framework. High financial impact is considered to have a Profit Before Tax (PBT) impact of >£5m - <£10m with an acceptable probability 0%

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 100%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Very high financial impact Climate-related risks fall under ZIGUP's ERM framework. High financial impact is considered to have a Profit Before Tax (PBT) impact of >£10m with an acceptable probability 0%

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

We have conducted site-level physical risk exposure analysis, to further explore potential risks to the business over short, medium and long term time horizons. Physical risk exposure was assessed under two future states of the world using the latest Intergovernmental Panel on Climate Change (IPCC) scenarios specified in their sixth assessment report. The IPCC Shared Socio-economic Pathways (SSPs) are a natural choice as these scenarios are widely recognised, based on credible scientific databases and are used to inform our global climate policy. SSP 5-8.5 (fossil fuel development); this is where current CO2 emissions levels approximately double by 2050, and the global economy grows, fuelled by exploiting fossil fuels and energy-intensive lifestyles, with average temperatures 4.4ºC higher in 2100. SSP 2-4.5 (middle of the road), this is where progress toward sustainability is slow, with development and income growing unevenly. In this scenario, average temperatures rise 2.7ºC.1 For physical risks, the following hazards were assessed: wildfires, inland flooding, heatwaves, sea level rise, water stress and cyclones. As expected, ZIGUP has minimal exposure to most of these hazards due to the operational profile of our business. We expect physical risks to materialise around 2030/2040 when scenario pathways diverge.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Not an immediate strategic priority

(3.1.3) Please explain

We are looking to develop our sustainable procurement approach, part of which will involve giving greater consideration to the life cycle analysis of key spend categories, including plastic car parts. The last 2 years we prioritised understanding our value stream emission and therefore did not have the capacity to map value chain plastics.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Spain

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

ZIGUP is subject to several regulatory requirements, including the UK Energy Act and the EU 2020/740 regulation. These regulations provide many requirements concerning our fleet (fuel-efficient tyres, combustion engine requirements, fuels emissions, etc). A lack of compliance with these regulations may lead to business activity restrictions and non-compliance costs (i.e. fines), which would impact the company's financial performance and reputation.`

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Loss of license to operate

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Given the country level climate-related commitments in the areas ZIGUP operates, new regulations and laws are expected to emerge in order to meet decarbonisation goals. In addition to current tax and registration regulations on its fleet, ZIGUP is exposed to increasing direct costs due to changes in actual legislations and higher inspections standards which are likely to lead to (1) increase in taxes (2) increase in costs and difficulty of vehicle registrations and (3) fleet replacement costs due to more stringent environmental standards. If ZIGUP is not well prepared to comply with these new regulations, revenues will be negatively impacted and costs to change the business model may rise. For example, a consequence would be for ZIGUP to have to replace its entire fleet offering in order to mitigate the costs from higher vehicles environmental standards and taxes. Given our substantive financial thresholds provided in, this risk is considered as having a high financial impact (i.e. > 50% and < 200% of RMP).

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

500000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

2000000

(3.1.1.25) Explanation of financial effect figure

Non-compliance on new regulation is viewed as low risk in the risk framework which is >£500k - <£2m with 20% probability of happening; therefore - £1m

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

3321500

(3.1.1.28) Explanation of cost calculation

After reviewing the current situation, the internal and external impacts, the controls in place and in process in the company with tax advisory experts and our finance team, we assumed that we could mitigate this risk by 70% leaving a residual financial impact of 1,423,500. 70% mitigation cost 4,745,000 x 70% 3,321,500. Residual financial risk outside of mitigation ability 4,745,000- 3,321,500 1,423,500 The 70% is an estimate from the Finance and Legal teams of how much of the inherent impact can be reduced by tax planning, process change, lobbying, negotiation, etc. As this risk is not imminent the situation is being continuously monitored by Finance, there are periodic review of fiscal laws and Deloitte are tax advisors in Spain.

(3.1.1.29) Description of response

After reviewing the current situation, the internal and external impacts, the controls in place and in process in the company with tax advisory experts and our finance team, we assumed that we could mitigate this risk by 70%. The 70% is an estimate from the Finance and Legal teams of how much of the inherent impact can be reduced by tax planning, process change, lobbying, negotiation, etc. As this risk is not imminent the situation is being continuously monitored by Finance, there are periodic review of fiscal laws and Deloitte are tax advisors in Spain.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☑ Transition to lower emissions technology and products

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Spain

☑ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Failure to support changing customer needs, products & services and evolving low-emission vehicle solutions impacts growth and profits.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Change in revenue mix and sources

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Failure to support changing customer needs, products & services and evolving low emissions vehicle solutions may impact growth and and profitability of vehicle hire business streams.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

(3.1.1.27) Cost of response to risk

39927000

(3.1.1.28) Explanation of cost calculation

FY2025 Capex for purchasing and leasing EV's to customers, as well as installing electric vehicle charging.

(3.1.1.29) Description of response

ZIGUP's value proposition, centred on the provision of lower-emission vehicles and fleet management support, is continually evaluated to ensure it can meet shifting customer demands and automotive technology advancements.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

940500000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ 51-60%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

This revenue figure relates specifically to our vehicle hire and sales, a small proportion of which is EV vehicle charging installation.
[Add row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:
☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

In order to plan for such regulations, we are monitoring potential legislative and regulatory changes. In addition, to prepare for these new regulations, we set scope 1+2 emissions reduction target and are committed to net zero by 2050 target. We are currently working to define our net zero strategy.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Ireland

☑ Spain

☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

ZIGUP will transition its entire internal combustion engine fleet of vehicles to electric powered motors. Making the transition to EVs will also be greatly beneficial to our customers and other corporates; through renting our EVs, they will be able to reduce their own emissions as well. In this way, we can support our customers meet their own environmental targets and reporting obligations. We currently provide consulting services to our customers on how to assess which of their LCV transportation activities within their fleet could be managed by an EV vehicle, not withstanding the range and payload constraints currently dictated by battery technology and EV-LCV availability.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The 3-5% growth in revenues is based on the assumption that eLCVs will grow to form between 2-4% of the rented fleet in line with the UK car parc, and will be at a higher rental value due to their higher lifetime holding cost.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

12000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

20000000

(3.6.1.23) Explanation of financial effect figures

The 3-5% growth in revenues is based on the assumption that eLCVs will grow to form between 2-4% of the rented fleet in line with the UK car parc, and will be at a higher rental value due to their higher lifetime holding cost.UK revenue from Vehicle hire in FY24 was 392.1m, with growth of 3-5% implying 12-20m of incremental revenue.

(3.6.1.24) Cost to realize opportunity

13500000

(3.6.1.25) Explanation of cost calculation

Cost calculation explanation: The business operates to a c15.5% rental margin; and so the implied incremental cost to achieve this revenue growth would be 10m - 17m. Therefore an average of 13.5m.

(3.6.1.26) Strategy to realize opportunity

We appreciate the importance of progressing towards a low carbon economy and as such we are making the transition to an EV fleet. Our objective is for the UK&I fleet to be almost 100% EVs by the mid-2030s, and the whole fleet across all countries we operate in to be fully electric by the mid-2040s. As we roll out EVs into the fleet, we are assessing both consumer demand and energy capacity. EVs are being first introduced in locations where the take up will be high and the sites have the grid capacity to support the surrounding EV infrastructure. The transition will enable the Group to significantly reduce its carbon emissions, as well as those of its customers.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

25909000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

Our revenue from UK vehicle hire in FY25 was £384,254,000 of which 6.74% was from EV hire - 25,909,000

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

7846000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 1-10%

(3.6.2.4) Explanation of financial figures

ChargedEV are business within the UK&I Rental operating segment providing EV charging and solar infrastructure and solutions. UK&I revenue for FY24 was £384,254,000, with £7,846,000 of this coming from ChargedEV, which is 2%

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

747000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ Less than 1%

(3.6.2.4) Explanation of financial figures

UK&I vehicle sales revenue for FY25 was £180,500,000 with £747,000 of that being EV sales, which is 0.4%

Climate change

(3.6.2.1) Financial metric

Select from:
☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

28347000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

In FY25 £672,700,000 was spent procuring vehicles with £28,374,000 of this on EV's which is 4.22%
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Group Board Diversity Policy Statement The Group accepts its legal and moral responsibility and is committed to fostering a diverse, inclusive and equitable environment where all employees feel valued, respected and empowered. We believe that diversity of thought, background and experience drives innovation and leads to better decision-making. The Board considers that its composition should be designed to ensure it has the best experience and skills to advance the Group's strategy for the benefit of all its stakeholders, and that as part of this the benefits of all aspects of diversity should be considered, including, but not limited to, gender and ethnicity. The Group maintains an appropriate diversity and inclusion policy for all of its workforce, including our senior management and the Board. Group Board Diversity Objectives - Ensure the composition of the Board reflects diversity in its broadest sense, to encompass a range of perspectives, insights, and challenges needed to support sound decision-making. Diversity should include factors such as gender, ethnicity, age, sexuality, social class, education, experience, ways of thinking, and more. - To align with the ambition of achieving 10% representation of ethnically diverse groups within the Executive Committee and its members'

direct reports, we will take into account the Parker Review's 2023 report. This report requests all FTSE 350 companies to establish a target for ethnic minorities in their senior management tea

(4.1.6) Attach the policy (optional)

Group-Board-Diversity-Policy-Statement-1.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:
☑ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:
☑ No, but we plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:
☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

We are currently expanding the scope of our ESG strategy to include biodiversity which would involved executive oversight of biodiversity risks and impacts.
[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Chief Financial Officer (CFO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

☑ Monitoring progress towards corporate targets
☑ Overseeing and guiding major capital expenditures
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The CFO is responsible for the TCFD programme and development of relevant KPIs and net zero strategy. The CFO also chairs the Sustainability Committee which sets the agenda in relation to low-carbon transition programmes and operational actions. The CEO has ultimate responsibility for climate change considerations and mitigating actions, with day to day management delegated to the Group Management Boards, comprising business and function heads. The transition to non-ICE vehicles is principally managed as part of the Group's overarching corporate strategy, as it is central to our core business activities.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue	Primary reason for no management-level responsibility for environmental issues	Explain why your organization does not have management-level responsibility for environmental issues
Climate change	*Select from:* ☑ Yes	*Select from:*	*Rich text input [must be under 2500 characters]*
Biodiversity	*Select from:* ☑ No, but we plan to within the next two years	*Select from:* ☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	*We intend to expand the scope of our environmental governance and management to better address biodiversity risks and opportunities.*

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

The CEO has ultimate responsibility for climate change considerations and mitigating actions, with day to day management delegated to the Group Management Boards, comprising business and function heads. The transition to non-ICE vehicles is principally managed as part of the Group's overarching corporate strategy, as it is central to our core business activities.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

The CFO is responsible for the TCFD programme and development of relevant KPIs and net zero strategy. The CFO also chairs the Sustainability Committee which sets the agenda in relation to low-carbon transition programmes and operational actions.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Implementing a climate transition plan

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

We first formed the Sustainability Committee in 2023 which is chaired by the CFO and supported by our Head of ESG. The Committee is made up of senior representatives from across the organisation. The Chair of the Committee acts as a direct link between the Committee and the Board in the delivery of the sustainability programme. The Committee: • Evaluates the material issues that impact on our ability to create economic, environmental and social value • Reviews the approaches adopted to systematically address material risks and opportunities and propose alternative programmes of activity, to improve social and environmental performance • Evaluates the degree of progress being made to achieve stated commitments, targets and positive sustainability outcomes. To support the Committee, we have established four sub-groups to address material social and environmental sustainability issues. The activities of the sub-groups encompass all territories and business operations. The membership of these groups has been taken from functional teams and operational representatives, all of whom are tasked with proposing to the Committee the most appropriate actions we should be taking to deliver against our targets.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

	Provision of monetary incentives related to this environmental issue	% of total C-suite and board-level monetary incentives linked to the management of this environmental issue	Please explain
Climate change	*Select from:* ☑ Yes	*25*	*Performance measures are based 75% on financial (PBT) performance and 25% strategic and operational measures (including ESG)*

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Shift to a business model compatible with a net-zero carbon future

Emission reduction

☑ Implementation of an emissions reduction initiative

Resource use and efficiency

☑ Energy efficiency improvement

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Sustainability goals were again integrated into the CEO and CFO's FY2024 annual bonus targets. 25% of the CEO's and the CFO's bonuses were tied to strategic/non-financial objectives, including:- • Energy efficiency improvements and EV Charging infrastructure • Scope 1 and 2 GHG emission reduction • Maintaining organic growth through branch extensions • Developing new strategic pillar

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

1. The targets focus on the delivery of energy efficiency improvements across the Group like to the roll-out of LED lights. 2. The effective capital allocation and deployment of EV Charging infrastructure across the estate to facilitate greater use of EV's across the company and the support the EV/Hybrids only company car policy. 3. The achievement of Scope 1 and 2 GHG emission reductions towards the 2027 absolute target of 10%.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Financial Officer (CFO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in absolute emissions

Resource use and efficiency

☑ Energy efficiency improvement

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Sustainability goals were again integrated into the CEO and CFO's FY2024 annual bonus targets. 25% of the CEO's and the CFO's bonuses were tied to strategic/non-financial objectives, including:- • Energy efficiency improvements and EV Charging infrastructure • Scope 1 and 2 GHG emission reduction • Maintaining organic growth through branch extensions • Developing new strategic pillar

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

1. The targets focus on the delivery of energy efficiency improvements across the Group like to the roll-out of LED lights. 2. The effective capital allocation and deployment of EV Charging infrastructure across the estate to facilitate greater use of EV's across the company and the support the EV/Hybrids only company car policy. 3. The achievement of Scope 1 and 2 GHG emission reductions towards the 2027 absolute target of 10%.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

We recognise the importance of achieving a balance between the environment, society, and the economy to meet the needs of the present without compromising the ability of future generations to meet their needs. One of our Group Values is being OPEN to new ideas and innovation. This Policy encourages us to take a leading role in our industry, promoting good practice by adopting a systematic approach to environmental management which prevents pollution, protects biodiversity, reduces waste, and promotes efficient use of energy, water, and resources. This Policy applies to all colleagues acting on behalf of ZIGUP, whether engaged on a permanent or temporary basis as employees, and to any external contractors, agency workers, or third parties.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to stakeholder engagement and capacity building on environmental issues
☑ Other environmental commitment, please specify :Continually enhance biodiversity across our estate

Climate-specific commitments
☑ Commitment to net-zero emissions
☑ Other climate-related commitment, please specify :Low carbon mobility

Additional references/Descriptions
☑ Description of renewable electricity procurement practices
☑ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Paris Agreement
☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation
☑ Yes, in line with another global environmental treaty or policy goal, please specify :IS0 14001

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

Group-Environmental-Sustainability-Policy.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Other, please specify :ARIES Standard A sector-specific environmental framework designed to drive carbon reduction, sustainability, and efficiency across the vehicle accident repair industry.

(4.10.3) Describe your organization's role within each framework or initiative

Measure, report, and reduce emissions associated with vehicle accident repair. This includes the development of an associated transition plan to net zero. [Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*Through our Board-level representation on UK and Spanish industry bodies, *BVRLA and *AEDIVE, we are engaging with Government departments, providing insight into the most effective methods to drive decarbonisation, through focus areas, legislation and taxation mechanisms. *BVRLA - A UK trade association representing companies engaged in vehicle rental, leasing and fleet management *AEDIVE - A trade association in Spain representing companies engaged in vehicle rental, leasing and fleet management*
[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :The British Vehicle Rental & Leasing Association (BVRLA) reinforces industry standards and regulatory compliance and is the voice of our industry.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We fully support BVRLA The Zero Emission Van Plan which is a joint campaign by the BVRLA, Logistics UK, RECHARGE UK, the Association of Fleet Professionals (AFP) and the EV Cafe. The view presented is that if the UK is to meet its road decarbonisation targets, zero-emission vans must take centre stage. They are a vital player in the transition and command more attention.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:
☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply
☑ GRI
☑ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply
☑ Climate change

(4.12.1.4) Status of the publication

Select from:
☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy
☑ Governance
☑ Emission targets
☑ Emissions figures
☑ Risks & Opportunities
☑ Value chain engagement
☑ Dependencies & Impacts
☑ Content of environmental policies

(4.12.1.6) Page/section reference

Page 28 to 39 (ESG section)s Pages 64 to 75 (TCFD and SECR)

(4.12.1.7) Attach the relevant publication

ZIGUP-AR25-WEB-FINAL-1.pdf

(4.12.1.8) Comment

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Every two years
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios
☑ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:
☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.0ºC - 3.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

Regulators, legal and policy regimes
☑ Global regulation

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions: (1) IEA Announced Policies and (2) National Grid 'System transformation'

(5.1.1.11) Rationale for choice of scenario

A review of best practices was undertaken to identify a transition reference scenario to help explore possible direct impacts of transition risks to ZIGUP. We conducted a materiality assessment of climate-related - risks/opportunities. Adoption of EVs and related procurement of green electricity was the most material risk category for the business. Focus was given to the fleet as 46% of 2021 revenues came from vehicle rentals. The UK, Ireland and Spain are primary operational geographies of the Group. Projections from published scenarios were blended with the company narrative to produce several scenarios that are unique to ZIGUP. The potential effects of each scenario were evaluated against the organisation's business model and strategy. We designed three scenarios, against which we have assessed the resilience of our business and strategy. The scenarios were analysed across short-term (0-3 years), medium term (3-8 years) and long-term (8+ years up to 2050).

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios
☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:
☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

Regulators, legal and policy regimes

☑ Global regulation

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions: (1) IEA Announced Policies and (2) National Grid 'System transformation'

(5.1.1.11) Rationale for choice of scenario

A review of best practices was undertaken to identify a transition reference scenario to help explore possible direct impacts of transition risks to ZIGUP. We conducted a materiality assessment of climate-related risks/opportunities. Adoption of EVs and related procurement of green electricity was the most material risk category for the business. Focus was given to the fleet as 46% of 2021 revenues came from vehicle rentals. The UK, Ireland and Spain are primary operational geographies of the Group. Projections from published scenarios were blended with the company narrative to produce several scenarios that are unique to ZIGUP. The potential effects of each scenario were evaluated against the organisation's business model and strategy. We designed three scenarios, against which we have assessed the resilience of our business and strategy. The scenarios were analysed across short-term (0-3 years), medium term (3-8 years) and long-term (8+ years up to 2050).

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

Regulators, legal and policy regimes

☑ Global regulation

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions: (1) IEA Net Zero by 2050 and (2) National Grid 'Leading the Way'

(5.1.1.11) Rationale for choice of scenario

A review of best practices was undertaken to identify a transition reference scenario to help explore possible direct impacts of transition risks to ZIGUP. We conducted a materiality assessment of climate-related risks/opportunities. Adoption of EVs and related procurement of green electricity was the most material risk category for the business. Focus was given to the fleet as 46% of 2021 revenues came from vehicle rentals. The UK, Ireland and Spain are the primary operational geographies of the Group. Projections from published scenarios were blended with the company narrative to produce several scenarios that are unique to ZIGUP. The potential effects of each scenario were evaluated against the organisation's business model and strategy. We designed three scenarios, against which we have assessed the resilience of our business and strategy. The scenarios were analysed across short-term (0-3 years), medium-term (3-8 years) and long-term (8+ years up to 2050).

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Assumptions and parameters aligned with the latest IPCC assessment report AR6 and the physical risk data provider. Results in dicators across the hazards assessed were as follows: - Wildfire: a unified probability metric across a series of indicators including: historical exposure, burnable land and susceptibility - Inland

flooding: Probability metric based on historical exposure and flood potential - Heatwaves: YoY heatwave days per year where temperature of site is projected to exceed 98th percentile of historic recordings - Sea level rise: Projection of sea level rise as depicted by scenario - Water stress: score based on 4 sub-indicators: waters tress from WRI Aqueduct model, drought indicator index, unified water stress indicator and historical water stress indicator - Cyclones: Exposure score based on historical exposure and propriety projection model

(5.1.1.11) Rationale for choice of scenario

Scenario selection: IPCC SSP 5-8.5 (fossil fuelled development) which maps to RCP 8.5 was selected and pilot study of ZIGUP sites were quantitatively assessed using a leading third-party physical climate risk data provider. A sample of 7 sites were selected based on their strategic importance, historical or predicated future exposure to physical climate hazards whilst ensuring coverage of main regional and business unit operations. Analytical choices: Each site was assessed in terms of exposure to 5 climate hazards: wildfires, inland flooding, heatwaves, sea level rise, water stress and cyclones. The exposure model considered latitude and longitude of each assessed site and provided annual indicators of hazard exposure at the site for the selected scenario. Results were collated across the defined short, medium and long-term time horizons to assessed to the maximum exposure to risk across this time period. These results were combined with resiliency measure scores as per ZIGUP's risk management framework to determine overall impact.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Parameters and assumptions: Assumptions and parameters aligned with the latest IPCC assessment report AR6 and the physical risk data provider. Results indicators across the hazards assessed were as follows: - Wildfire: a unified probability metric across a series of indicators including: historical exposure, burnable land and susceptibility - Inland flooding: Probability metric based on historical exposure and flood potential - Heatwaves: YoY heatwave days per year where temperature of site is projected to exceed 98th percentile of historic recordings - Sea level rise: Projection of sea level rise as depicted by scenario - Water stress: score based on 4 sub-indicators: waters tress from WRI Aqueduct model, drought indicator index, unified water stress indicator and historical water stress indicator - Cyclones: Exposure score based on historical exposure and propriety projection model

(5.1.1.11) Rationale for choice of scenario

Scenario selection: SSP2-4.5 (middle of the road) which maps to RCP 4.5, this is where progress toward sustainability is slow, with development and income growing unevenly and average temperatures rise of 2.7□C. A sample of 7 sites were selected based on their strategic importance, historical or predicated future exposure to physical climate hazards whilst ensuring coverage of main regional and business unit operations. Analytical choices: Each site was assessed in terms of exposure to 5 climate hazards: wildfires, inland flooding, heatwaves, sea level rise, water stress and cyclones. The exposure model considered latitude and longitude of each assessed site and provided annual indicators of hazard exposure at the site for the selected scenario. Results were collated across the defined short, medium and long-term time horizons to assessed to the maximum exposure to risk across this time period. These results were combined with resiliency measure scores as per ZIGUP's risk management framework to determine overall impact.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Throughout the scenario analysis exercise conducted, no potentially material short-term climate-related risks were identified to significantly impact the business's financial performance. While risks do exist, ZIGUP's current strategic actions and progress position the organisation appropriately in terms of adequate mitigation. The low-carbon transition also presents ZIGUP with several climate-related opportunities and an early understanding and strategy definition allows the business to ensure opportunities are actualised. As of today, our products and services broadly fall into the following areas: vehicle rental, fleet management, and our accident claims and repair services. Whilst there is a carbon footprint associated with each of these areas, we perceive the greatest transition risks sit firmly within our vehicle rental business, given the GHG emissions profile of owned vehicle fleet used by our customers. ZIGUP's strategic ESG pillars represent our approach to these risks and their management. Scope 1 and 2 emissions reduction inclusive of our waste and water management remains our focus as well as our Drive to Zero product and service offering, which targets Scope 3 emissions. Linked to these pillars we are updating or developing objectives and targets to identify and reduce our own impacts and at the same time, develop and improve measures to build long term resilience against the impacts of climate change across the Group. Given the uncertainty of this transition programme and in particular the role of government regulation and technology / infrastructure advancement, we recognise the importance of ensuring that we continue to evolve our risk management framework and the scenarios applied to identify and explore climate-related risks. Climate-related risk considerations are embedded into the Group's principal risks; market, legal and compliance, and access to capital. The Executive Committee thereby incorporates climate change risks into its assessment of the other principal risks to the business. These risks are form part of our Group Risk Register and are shared directly with the Board. Existing and emerging regulatory requirements related to climate change are considered a risk to the Group and are therefore monitored closely as part of the legal and compliance risk.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

	Transition plan	Primary reason for not having a climate transition plan that aligns with a 1.5°C world	Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world
	Select from: ☑ No, but we are developing a climate transition plan within the next two years	*Select from:* ☑ Not an immediate strategic priority	*We currently in the process of writing our transition plan which will be released before the end of 2024.*

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Current and emerging climate-related regulations influence our product and service strategy, presenting both risks and opportunities. For example, the UK's ICE ban for 2035 allows ZIGUP to reduce our GHG emissions as well as potential reputational benefits associated with being perceived as an organization that acts on climate. However, the risk remains that vehicle supply and required infrastructure may be insufficient to support the switch from ICEs.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related supply chain risks are considered across multiple aspects of our risk register. We expanded our emissions calculations to account for all emissions under our influence. As part of this process, we are seeking to better understand the supply chain risks from an emissions perspective and what opportunities and initiatives we have for decarbonisation. Our OEM vehicle suppliers form an integral part of our decarbonisation process. Risks and opportunities are associated with our suppliers' progress in developing non-ICE vehicle solutions to meet our customers' needs.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

A significant change in R&D investment towards low-carbon fuel alternatives or non-ICE vehicle technologies may alter our procurement commitments and/or provision of related infrastructure. Therefore, as part of our ongoing strategic planning, we monitor R&D investment to ensure our rollout of non-ICE solutions and infrastructure is in line with expected developments and best practice vehicle decarbonisation technologies.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

On an operational level, we monitor environmental events and climate-related impacts due to rising operating expenses, insurance costs and potential adaptation or residency measures. Environmental events can impact our operations by disrupting supply routes in providing vehicles to our customers when required. Ongoing monitoring and tracking of climate-related events and physical impacts will seek to reduce the impact of such risks and yield opportunities from increased resiliency. [Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Assets

(5.3.2.2) Effect type

Select all that apply

☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate-related risks and opportunities directly impact our fleet procurement strategy. Country-level ICE sales bans in the countries where we operate are already influencing our purchase strategy. We undertake comprehensive customer engagement to assess demand for non-ICE, and we have invested heavily in infrastructure (i.e., EV charging stations) and upskilling (i.e. EV vehicle repair training) to ensure we can adequately respond to this demand.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ No

(5.4.1.5) Financial metric

Select from:

☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

112921000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

25

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

26

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

27

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Opex contributing to climate transition plan by enabling mitigation and adaptation were classified as 1.5C aligned. We expect the opex 1.5C alignment share to increase slightly as we grow towards our scope 1and 2 emissions target as well as our net zero by 2050 goal. FY25 and FY30 % values reflect the slight increase. Types of 1.5C aligned opex included opex from EV repairs and trainings, spend on programmes to reduce energy consumption and increase renewable energy procurement (green tariffs), as well as opex on our own efforts to reduce our emissions. These figures were not third-party assured.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ No

(5.4.1.5) Financial metric

Select from:
☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

26655000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

5

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

7

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

25

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

We are transitioning towards the ban of ICE vehicles in 2035 and the deployment of the Zero Emission Vehicle mandate where the Governments current proposals are that 80% of new cars and 70% of new vans sold in UK must be zero-emission. Working on the assumption of 3 year vehicle replacement cycles we will still expect for a significant proportion of our LCV's to be ICE's in 2030, unless there is a significant shift in customer demand for eLCVS. This movement will impact on our revenue generation from moving from ICE vehicles to EVs.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:
☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ No

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

28374000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

4.2

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

5

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

30

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

We are transitioning towards the ban of ICE vehicles in 2035 and the deployment of the Zero Emission Vehicle mandate where the Governments current proposals are that 80% of new cars and 70% of new vans sold in UK must be zero-emission. Working on the assumption of 3 year vehicle replacement cycles we will still expect for greater significant proportion of our LCV's to be ICE's in 2030, unless there is a significant shift in customer demand for eLCVS. This movement will impact on our capex for procuring EV's as apposed to ICE vehicles. [Add row]
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:
☑ Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

(5.4.2.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover

(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

7846000

(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

2

(5.4.2.27) Calculation methodology and supporting information

Our ChargedEV business is a top supplier and installer of Electric Vehicle Supply Equipment (EVSE), installing over 10,400 chargers in FY2025, generating £7.84m in revenues, which 2% of total UK vehicle rental revenues of £384.2m

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

ChargedEV business supplier and installer of Electric Vehicle Supply Equipment (EVSE), installing over 10,400 chargers in FY2025.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Enabling the charging and use of zero to low emission EV's and plug-in hybrids in the UK.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Row 2

(5.4.2.1) Economic activity

Select from:

☑ Transport by motorbikes, passenger cars and light commercial vehicles

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

25909000

(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

6.74

(5.4.2.27) Calculation methodology and supporting information

Our revenue from UK vehicle hire in FY25 was £384,254,000 of which 6.7% was from EV hire

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

We procure and hire EV's to customer including servicing and maintenance

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Enabling the transition towards low carbon vehicle mobility, through the provision of EV and support services.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

CDP 3.5 220924 v5.xlsx

Row 3

(5.4.2.1) Economic activity

Select from:

☑ Transport by motorbikes, passenger cars and light commercial vehicles

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

28374000

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

4.2

(5.4.2.27) Calculation methodology and supporting information

In FY25 £672,700,000 was spent procuring vehicles with £28,374,000 of this on EV's which is 4.22%

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

We procure and hire EV's to customer including servicing and maintenance

(5.4.2.30) Do no significant harm requirements met

Select from:
☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Enabling the transition towards low carbon vehicle mobility, through the provision of EV and support services.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:
☑ Yes

(5.4.2.33) Attach any supporting evidence

CDP 3.5 220924 v5.xlsx
[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:
☑ No

(5.4.3.4) Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

This year we expanded our verification to include Scope 1,2 and 3 emissions. The plan in future years to continue to increase the coverage of verification to eventually cover all non-financial data including spending/revenue within a sustainable finance taxonomy.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities
	Select from: ☑ No, but we plan to in the next two years	*Select from:* ☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	*We are currently in the process of developing a carbon pricing tool to inform our decision making around capex.*

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, but we plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

We prioritised engaging with our most important value chain partners, suppliers, customers and investors.
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	*Select from:* ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Procurement spend

☑ Regulatory compliance

☑ Supplier performance improvement

(5.11.2.4) Please explain

We have set out a public commitment to work with key suppliers to ensure they are setting environmental and social sustainability targets and providing us with products or services that can help to reduce our environmental impact. Our current focus is directed both by send volumes and our understanding of significant environmental impacts e.g. waste management suppliers.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Zigup is committed to doing business ethically and legally and seeks to work with business partners who operate to the highest standards of integrity and quality. As a Zigup business partner, Zigup expects our suppliers to commit to and act in accordance with our Supplier Code of Conduct and communicate these expectations to their employees, contractors, and business partners when working with or on behalf of Zigup. This is a mandatory code we ask suppliers to sign up to as part of all contracts within our UK and Ireland businesses.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Exclude

(5.11.6.12) Comment

Any breach of the Supplier Code of Conduct will allow ZIGUP to terminate its relationship with the Supplier with immediate effect. We would engage and look for improvements in the first instance
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Waste and resource reduction and improved end-of-life management

(5.11.7.3) Type and details of engagement

Financial incentives
☑ Provide financial incentives for environmental performance

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ Less than 1%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We developed a suite of performance measurement metrics to target greater recycling at source from our waste contractors through the use of circular economy principles.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :We are working with the suppliers to reduce waste volumes and divert 100% of waste from landfill.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

We have long-standing relationships with established OEMs and are working closely with new entrants in the market to source a range of e-LCVs that can meet our customers' diverse operational requirements

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :The transition towards low carbon vehicle mobility.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes
[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:
☑ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration
☑ Align your organization’s goals to support customers’ targets and ambitions

(5.11.9.3) % of stakeholder type engaged

Select from:
☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:
☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engage with LCV fleet customers to guide them on switching to low-carbon mobility with EVs, chargers, and management services. Our flexible rental terms and bundled services reduce capital expenditures and cut customers' total cost of ownership.

(5.11.9.6) Effect of engagement and measures of success

The number of EV vehicles in our fleet, as a result of customer driven demand, increased from 4.5% in FY24 to 6% in FY25

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We engage with investors and shareholders to through general communications and though capital market days where we showcase the environmental sustainability expertise of our company and bring them up to speed on your latest strategic developments.

(5.11.9.6) Effect of engagement and measures of success

Increase investor confidence in ZIGUP and improved performance in ESG indices viewed by analysts and investors.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Operational control	*As the operator of our facilities and vehicles, we have the full authority to introduce and implement operating policies.*
Plastics	*Select from:* ☑ Operational control	*As the operator of our facilities and vehicles, we have the full authority to introduce and implement operating policies.*
Biodiversity	*Select from:* ☑ Operational control	*As the operator of our facilities and vehicles, we have the full authority to introduce and implement operating policies.*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply
☑ Yes, a change in methodology

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

We updated our methodology for Scope 3 cat 11 'use of sold product' to determine vehicle lifetime by a maximum mileage rather than a maximum age. This change was applied to our baseline emissions as well, leading to a restatement of 2022 baseline emissions and FY24 emissions. There were also a series of small methodology changes, and minor errors in Scope 1 data, which have also been corrected as part of the restatement.
[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:
☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply
☑ Scope 1
☑ Scope 2, location-based
☑ Scope 2, market-based
☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Recalculation significance threshold: • For scope 1 and 2 emissions, a combined emissions increase or decrease of over 5% triggers a recalculation. • For scope 3 emissions an increase or decrease of over 5% triggers a recalculation. We may also choose to recalculate our baseline for changes below this threshold. Occurrences that could trigger a restatement: - Structural changes include acquisitions, divestures, mergers. - Methodology changes include access to improved data, updated assumptions, or calculation methods. - Discovery of a significant or cumulatively significant errors.

(7.1.3.4) Past years' recalculation

Select from:
☑ Yes

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	*n/a*

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

04/29/2022

(7.5.2) Base year emissions (metric tons CO2e)

16118

(7.5.3) Methodological details

Primary data was collected across the business i.e. gas and oil usage at sites, vehicle mileage. 2022 DEFRA conversion factors were used to convert primary data into CO2e emissions for UK operations. Our World Data was used to source conversion factors for Spain and Ireland. Any gaps in meter readings were filled using the average daily usage for that site. These assumptions fell well below our tolerance of 5% in the reporting year.

Scope 2 (location-based)

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

4047

(7.5.3) Methodological details

Primary data was collected across the business i.e. electricity usage at sites, and EV vehicle charging. 2022 DEFRA conversion factors were used to convert primary data into CO2e emissions. Our World Data was used to source conversion factors for Spain and Ireland. Any gaps in meter readings were filled using the average daily usage for that site. These assumptions fell well below our tolerance of 5% in the reporting year.

Scope 2 (market-based)

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

4442

(7.5.3) Methodological details

Primary data was collected across the business i.e. electricity usage at sites, and EV vehicle charging. Supplier specific conversion factors were used to convert primary data into CO2e emissions. Fully renewable tariffs assigned a zero conversion value. For other contracts, the supplier fuel mix and published conversion factor was used. Any gaps in meter readings were filled using the average daily usage for that site. These assumptions fell well below our tolerance of 5% in the reporting year.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

47960

(7.5.3) Methodological details

FY22 calculations did not have any exclusions and followed the boundaries required by the GHG Protocol. The FY22 calculations were based on a hybrid approach incorporating supplier-specific emissions through available CDP data. This represented 14% of FY22 scope 3 category 1. The remainder was calculated using spend data and sector spend based emission factors.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

286751

(7.5.3) Methodological details

Emissions from purchased vehicles were calculated using number of vehicles purchased, average distance over vehicle lifespan and embodied carbon emission intensity. Other capex calculated using total spend on capital goods and sector spend based emission factors.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

5816

(7.5.3) Methodological details

Calculated using scope 1 and 2 quantity of fuel consumed by fuel type and DEFRA/IEA well-to-tank conversion factors.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

10471

(7.5.3) Methodological details

Calculated based on spend on collection and deliveries and sector spend based emission factors.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

2671

(7.5.3) Methodological details

Calculated based on breakdown of waste material by material type, disposal method for each type (average proportions if not known), and DEFRA and EPA emission factors.

Scope 3 category 6: Business travel

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

135

(7.5.3) Methodological details

Calculated based on travel summary reports from travel provider. Where possible, distance based methodology was used with conversion factors for the mode of transport. For the remainder, spend data and sector spend based emission factors were used.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

8657

(7.5.3) Methodological details

Calculated using total number FTE, working from home percentage, average two-way commute, percentage in each transport mode by country based on publicly available sources. Well to wheel methodology. Average incremental electricity and natural gas usage from WFH was estimated based on engineering estimates. DEFRA conversion factors for fuel/electricity.

Scope 3 category 8: Upstream leased assets

(7.5.3) Methodological details

While we lease a significant portion of our locations In the UK and Spain, we have put in place data reporting systems to enable these to be included in our Scope 1 & 2 reporting profile. As a result, there are no leased assets which generate material emissions which are not captured by our emissions reporting system.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

9459.62

(7.5.3) Methodological details

Calculated based on number of vehicles sold and leased to customers, type of transporter and average distance per movement. Remainder calculated using spend on collection and deliveries and sector spend based emission factors.

Scope 3 category 10: Processing of sold products

(7.5.3) Methodological details

Not relevant as it is not part of ZIGUP business activities

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

04/29/2022

(7.5.2) Base year emissions (metric tons CO2e)

525840

(7.5.3) Methodological details

Calculated based on FY22 number of sold vehicles, vehicle lifespan (in km) for a vehicle type, and remaining distance in the lifespan after sale. For EV charging units, number of installed units, average annual charging hours and power rating of unit. DEFRA electricity and fuel emission factors were used. Well to wheel methodology.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

2009

(7.5.3) Methodological details

Calculated based on quantity of sold vehicles, average vehicle weights for each vehicle category, percentage material breakdown for an average vehicle and DEFRA and EPA emission factors. All tyres and batteries assumed to be 100% recycled due to landfill regulations.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

04/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

925329

(7.5.3) Methodological details

Calculated based on leased vehicles' list, fuel type and mileage provided. DEFRA electricity and fuel emission factors were used. Well to wheel methodology.

Scope 3 category 14: Franchises

(7.5.3) Methodological details

Not relevant as ZIGUP does not have any franchises

Scope 3 category 15: Investments

(7.5.3) Methodological details

ZIGUP does not currently undertake any investment-related activities.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

15543

(7.6.3) Methodological details

The Group has used the principles of the GHG Protocol Corporate Accounting and Reporting Standard (revised edition), ISO 14064-1. Scope 1 data included natural gas, propane, LPG, diesel, company vehicle fuel use and fugitive emissions of refrigerant gas. Primary data for each source was collected across the Group. Appropriate conversion factors (DESNZ/Our World Data) were used for each reporting year and country to convert primary data into CO2e emissions. Any gaps in meter readings were filled using the average daily usage for that site. These assumptions fell well below our tolerance of 5% in the reporting year.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

17048

(7.6.2) End date

04/29/2024

(7.6.3) Methodological details

Restatement of our FY24 emissions. Changes in scope 3 cat 11 methodology (our largest emissions source) triggered a full restatement to align our FY24 emissions. In the process, we included other minor updates in scope 1 and scope 2 data which included methodology updates, and replacing some estimated data with actuals. [Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

4204

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

289

(7.7.4) Methodological details

The Group has used the principles of the GHG Protocol Corporate Accounting and Reporting Standard (revised edition), ISO 14064-1. Appropriate conversion factors (DESNZ/Our World Data) were used for each reporting year and country to convert primary data into CO2e emissions (location based). For market based calculation, fully renewable tariffs assigned a zero conversion value. For other contracts, the supplier fuel mix and published conversion factor was used. Any gaps in meter readings were filled using the average daily usage for that site. These assumptions fell well below our tolerance of 5% in the reporting year.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

4461

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

2412

(7.7.3) End date

04/29/2024

(7.7.4) Methodological details

Restatement of our FY24 emissions. Changes in scope 3 cat 11 methodology (our largest emissions source) triggered a full restatement to align our FY24 emissions. In the process, we included other minor updates in scope 1 and scope 2 data which included methodology updates, and replacing some estimated data with actuals. [Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

67658

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/GBP emissions intensity and FY25 OPEX spend (adjusted for inflation)

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

425604

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Cat 2 emissions from purchased vehicles were calculated by extrapolating the embodied carbon emissions calculated for sample vehicles by GreenNCAP to the wider ZIGUP fleet. GreenNCAP embodied carbon emissions calculations were undertaken for a selection of vehicles. These carbon values were mapped to the in-year ZIGUP purchases by matching similar body and engine types. Other CAPEX calculated through extrapolation using FY22's emissions intensity (less than 1% of emissions in this category).

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4816

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Consumption and utilisation data used for scope 1 and 2 calculations were used to calculate WTT and transmission and distribution losses. Consumption data was converted to carbon emissions using the appropriate DESNZ emission factors.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

16567

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/ emissions intensity and FY25 spend on collection and delivery

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3109

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/FTE emissions intensity and FY25 number of FTE

Business travel

(7.8.1) Evaluation status

Select from:
☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

157

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/FTE emissions intensity and FY25 number of FTE. Well to wheel methodology.

Employee commuting

(7.8.1) Evaluation status

Select from:
☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

10078

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/FTE emissions intensity and FY25 number of FTE. Well to wheel methodology.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

While we lease a significant portion of our locations in the UK and Spain, we have put in place data reporting systems to enable these to be included in our Scope 1 & 2 reporting profile. As a result, there are no leased assets which generate material emissions which are not captured by our emissions reporting system.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

11846

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/FTE emissions intensity and FY25 number of FTE. Well to wheel methodology.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Our sold products are vehicles and EV charging installations. No processing post sale.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1090166

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on FY25 number of sold vehicles and average vehicle useful life. Average useful life by vehicle type defined as total distance travelled (km) according to and EU vehicle LCA report (2020). Remaining lifespan at sale calculated by subtracting distance travelled at point of sale from total lifespan. DESNZ electricity and fuel emission factors were used to convert remaining distance into CO2e. Well to wheel methodology.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4447

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on extrapolation of FY22 MTCO2e/FTE emissions intensity and FY25 number of FTE

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

769886

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculated based on leased vehicles list and km travelled whilst on lease/rental. DESNZ electricity and fuel emission factors were used to convert distance to CO2e. Well to wheel methodology.

Franchises

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

ZIGUP does not have franchises.

Investments

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

ZIGUP does not currently undertake any investment-related activities.

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

No further upstream activities

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

No further downstream activities
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

04/29/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

76782

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

371400

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

12370

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

15086

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

3149

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

159

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

10207

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

11913

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

1088838

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

4667

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

837484

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Restatement of our FY24 emissions. Changes in scope 3 cat 11 methodology (our largest emissions source) triggered a full restatement to align our FY24 emissions. A change in the number of sold vehicles also effected the extrapolation of categories 9 and 12, increasing associated emissions slightly. Categories with 0 emissions are not relevant to ZIGUP. Explanations are provided with this year's reported data.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.1.4) Attach the statement

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(7.9.1.5) Page/section reference

Page 1-2

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

Page 1-2

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Capital goods
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Use of sold products
☑ Scope 3: Downstream leased assets

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.3.5) Attach the statement

ZIGUP Plc - SECR Verification Statement FY2025 FINAL_issued 20250702.pdf

(7.9.3.6) Page/section reference

Page 1-2

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

95
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

2123

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

88

(7.10.1.4) Please explain calculation

We have increased our procurement of renewable electricity in all countries, such that 99% of the electricity consumed at our facilities come from renewable sources. In FY24 it was 64%. As such we have seen a further decrease in our scope 2 market based emissions compared to FY24.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

1031

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

6

(7.10.1.4) Please explain calculation

We have seen a slight reduction in our gas usage of 2% (87 tonnes). Many changes could have contributed to this, but more than 70% of our natural gas usage relates to our repair services. In the UK, FMG RS introduced a fast-curing paint to reduce processing and drying times, hence reducing energy (gas) usage. We have also seen a 9% reduction in vehicle emissions (1118 tonnes). This is in part due to the restatement of FY24 vehicles emissions as higher than previously reported, but is also from increasing fleet efficiencies (EV, hybrid and improved ICE vehicles).
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ No

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Ireland	*199*	*59*	*3*

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Spain	*2673*	*809*	*0*
United Kingdom of Great Britain and Northern Ireland	*12670*	*3336*	*286*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Auxillis

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3269

Row 2

(7.17.1.1) Business division

FMG

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

122

Row 3

(7.17.1.1) Business division

FMGRS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

5644

Row 4

(7.17.1.1) Business division

New Law

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

8

Row 5

(7.17.1.1) Business division

Northgate

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

5898

Row 6

(7.17.1.1) Business division

ChargedEV

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

305

Row 7

(7.17.1.1) Business division

Blakedale

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

59

Row 8

(7.17.1.1) Business division

FridgeXpress

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

122

Row 9

(7.17.1.1) Business division

Van monster

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

60

Row 10

(7.17.1.1) Business division

Group

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

54
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Group

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

55

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.1.1) Business division

Auxillis

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

352

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

128

Row 3

(7.20.1.1) Business division

FMG RS

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

1859

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

29

Row 4

(7.20.1.1) Business division

NewLaw Pool

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

4

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 5

(7.20.1.1) Business division

Northgate

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

1693

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

77

Row 6

(7.20.1.1) Business division

Van monster

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

42

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

2

Row 7

(7.20.1.1) Business division

FMG

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

139

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

3

Row 8

(7.20.1.1) Business division

ChargedEV

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

38

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

44

Row 9

(7.20.1.1) Business division

Blakedale

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

13

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

6

Row 10

(7.20.1.1) Business division

FridgeXpress

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

9

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0
[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

15543

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

4202

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

289

(7.22.4) Please explain

No other entities

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

No other entities
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

70336

(7.30.1.4) Total (renewable + non-renewable) MWh

70336.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

20891

(7.30.1.3) MWh from non-renewable sources

67

(7.30.1.4) Total (renewable + non-renewable) MWh

20958.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

687

(7.30.1.4) Total (renewable + non-renewable) MWh

687.00

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

21578

(7.30.1.3) MWh from non-renewable sources

70404

(7.30.1.4) Total (renewable + non-renewable) MWh

91982.00
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This fuel type not used in our businesses

Other biomass

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This fuel type not used in our businesses

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This fuel type not used in our businesses

Coal

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

This fuel type not used in our businesses

Oil

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

1004

(7.30.7.8) Comment

Oil is used for heating in a small number of our sites

Gas

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

28806

(7.30.7.8) Comment

Gas is predominantly used at our sites for heating. In our repair businesses it is also used in paint booths (used for drying vehicles after resprays)

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

40524

(7.30.7.8) Comment

Other fuels relates to our vehicle usage i.e petrol and deisel

Total fuel

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

70336

(7.30.7.8) Comment

Total fuel usage across ZIGUP businesses
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

687

(7.30.9.2) Generation that is consumed by the organization (MWh)

687

(7.30.9.3) Gross generation from renewable sources (MWh)

687

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

687

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Biomass, biogas, CHP, solar, wind, hyro, energy from waste.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

14740

(7.30.14.6) Tracking instrument used

Select from:
☑ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Engie, 100% renewable green contract

Row 2

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Solar and others (unspecified)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4649

(7.30.14.6) Tracking instrument used

Select from:
☑ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Iberdrola 100% renewable green contract

Row 3

(7.30.14.1) Country/area

Select from:
☑ Ireland

(7.30.14.2) Sourcing method

Select from:
☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Renewable energy mix, please specify :Wind, solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

192

(7.30.14.6) Tracking instrument used

Select from:
☑ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

SSE Airtricity 100% renewable green contract
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

203

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

203.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

4649

(7.30.16.2) Consumption of self-generated electricity (MWh)

687

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5336.00

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

16108

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16108.00
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

12.7

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

19746

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1555

(7.45.5) Scope 2 figure used

Select from:
☑ Location-based

(7.45.6) % change from previous year

10

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Other emissions reduction activities

☑ Change in output

☑ Change in revenue

(7.45.9) Please explain

Our revenue increased 2% relative to 2024 whilst our scope 1 emissions reduced. Emissions reduction results in part from restated FY24 emissions higher than previously reported, but is also from increasing fleet efficiencies (EV, hybrid and improved ICE vehicles).
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

0.99

(7.52.3) Metric numerator

Waste diverted from landfill (UK)

(7.52.4) Metric denominator (intensity metric only)

Total waste (UK)

(7.52.5) % change from previous year

0

(7.52.6) Direction of change

Select from:

☑ No change

(7.52.7) Please explain

Our target is 100% of waste diverted from landfill. Currently measured at 99% in the UK, 94% in Spain. Ongoing annual target
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

04/29/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

04/29/2022

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

16118

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

4442

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

20560.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

04/29/2027

(7.53.1.55) Targeted reduction from base year (%)

10

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

18504.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

15543

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

289

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

15832.000

(7.53.1.78) Land-related emissions covered by target

Select from:
☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

229.96

(7.53.1.80) Target status in reporting year

Select from:
☑ Achieved

(7.53.1.82) Explain target coverage and identify any exclusions

Target focuses on emission reductions within our direct operations so includes our entire scope 1 and 2 emissions.

(7.53.1.83) Target objective

Target focuses on emission reductions within our direct operations.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

The re-evaluation of our FY2022 baseline year has produced a c.20% reduction on our previously reported baseline Scope 1 and 2 carbon emissions. Despite this, we have still exceeded our target of a 10% reduction in Scope 1 and 2 carbon emissions by FY2027, achieving 23% reduction two years early. These reductions arise from procuring 99% renewable electricity, increasing fleet efficiencies (EV, hybrid and improved ICE vehicles) and a modest decrease in gas usage.
[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

04/29/2023

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:
☑ Electricity

(7.54.1.5) Target type: activity

Select from:
☑ Consumption

(7.54.1.6) Target type: energy source

Select from:
☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

04/29/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

19241

(7.54.1.9) % share of low-carbon or renewable energy in base year

27

(7.54.1.10) End date of target

04/29/2027

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

99

(7.54.1.13) % of target achieved relative to base year

98.63

(7.54.1.14) Target status in reporting year

Select from:
☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, the use of renewable electricity contributed towards the achievement of the 10% absolute reduction target

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply
☑ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

This targets covers all operations both in the UK and overseas

(7.54.1.20) Target objective

Target supports on emission reductions within our direct operations (Abs1 target).

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

We have made great progress this year, increasing our percentage from 64% in FY24 to 99% in FY25 as more of our sites and businesses have transitioned to renewable tariffs. This target will remain in place, as it is important to maintain procurement of renewable electricity year on year.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

04/29/2023

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

☑ Low1

(7.54.3.5) End date of target for achieving net zero

04/29/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

(7.54.3.10) Explain target coverage and identify any exclusions

Target is company-wide

(7.54.3.11) Target objective

We aim to achieve net zero at a company-wide level by 2050

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Unsure

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, we do not plan to mitigate emissions beyond our value chain

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

We are currently preparing our transition plan detailing our pathway to Net Zero, new carbon targets, and outlining our role in enabling the move towards a low-carbon economy.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*3*	*`Numeric input*
To be implemented	*3*	*0*
Implementation commenced	*0*	*0*
Implemented	*4*	*111*
Not to be implemented	*1*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

81

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

56704

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

944626

(7.55.2.7) Payback period

Select from:

☑ 16-20 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

99% of our employee's company cars are either EVs or plug-in hybrids, as a result of our company car policy (an increase compared to FY24 at 64%). These are leased vehicles and it is an ongoing initiative to increase the percentage of EV/hybrid vehicles in our employee company car fleet. Saving shown are based on comparison to a petrol vehicle. Payback period is not relevant to this initiative, as fuel savings would not be expected to cover the cost of the lease.

Row 2

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

☑ Process equipment replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

26

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

14762

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

400000

(7.55.2.7) Payback period

Select from:

☑ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

During FY25, 5 new paint booths were installed, replacing older booths. Paint booths are heated chambers in repair bodyshops (FMG RS) to dry resprayed vehicles. Newer booths are more energy efficient than the booths they replaced. Savings estimated from 3 month side by side comparison of new and old booths.

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

4898

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

13695

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 16-20 years

(7.55.2.9) Comment

92% of sites have low-energy LED lights as a result of our continued investment in energy efficiency.

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings
☑ Other, please specify :Heating asset replacement programme

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

0

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

246910

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

Ongoing heating asset replacement programme. This initiative has a dedicated budget over several years. Surveys have prioritised branches for investment based on age and lease terms. Four projects completed in FY2025. We estimate efficiency should increase by 3-8% on newly installed systems but do not yet have enough data to assign carbon and cost savings, and therefore no payback period can be stated.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Annual budget. Projects are prioritised based on ROI and remaining lease length.

Row 2

(7.55.3.1) Method

Select from:
☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

When taking on new leases, EPC and other regulatory compliance is included in the selection process.

Row 3

(7.55.3.1) Method

Select from:
☑ Lower return on investment (ROI) specification

(7.55.3.2) Comment

ROI is a key driver when deciding how to prioritise spend related to energy efficiency projects
[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:
☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:
☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Road
☑ Other, please specify :EV charge point installation

(7.74.1.4) Description of product(s) or service(s)

We supply and install electric vehicle charging equipment right across the UK into both homes and workplaces.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:
☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.5

Row 2

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Road

☑ Other, please specify :Rental products (vehicles) that are EV Customer consultancy and support

(7.74.1.4) Description of product(s) or service(s)

We offer a range of e-LCVs and EV cars but we also educate customers around alternative, low-carbon emitting fuels or better vehicle utilisation to support a lower carbon footprint, and offer guidance including driver training to customers.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1.7

[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ No

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: ☑ No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☑ No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

No sites in legally protect areas.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

No heritage sites

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

No UNESCO sites

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No RAMSAR sites

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

We are currently in the process of listing sites we have that may be in close proximity to SSSI's or water courses where pollution impact, in the unlikely event of a fuel spill could increase.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

We are currently in the process of listing sites we have that may be in close proximity to SSSI's or water courses where pollution impact, in the unlikely event of a fuel spill could increase.
[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Fuel consumption

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

An independent, UKAS-accredited, third party assessor has verified our Scope 1, 2 and 3 GHG data, energy consumption and intensity ratio (tonnes CO2e per £m of revenue)

(13.1.1.5) Attach verification/assurance evidence/report (optional)

ZIGUP Plc - SECR Verification Report FY2024-2025 FINAL_issued 20250702.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Interim Chief Financial Officer

(13.3.2) Corresponding job category

Select from:

☑ Chief Financial Officer (CFO)

[Fixed row]